The Bombay Gazette.

No. 4,766. NEW SERIES.] BOMBAY: SATURDAY, APRIL 16, 1864. Annual Subscription in advance...RUPEES FIFTY-TWO.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For a year in advance, delivered in Town.....Rs. 52 0
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Contract Rates may be learned on application at the Office, 39, Medow Street, Fort.

DOMESTIC OCCURRENCES.

The charge for notifying a Domestic Occurrence is One Rupee.

BOMBAY.

BIRTHS.

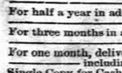
BLACKWELL—April 3rd, at Poona, the wife of John Blackwell, Esq., of a son.
HANNAH—April 15th, at Grant Buildings, Colaba, the wife of Mr. William Hannah, of a son.

DEATHS.

ABRAHAM—April 13th, at Byculla, Christiana, the eldest daughter of Mr. Walter Abraham, aged 17 years.
BANKS—April 14th, at the European Hospital, William Banks, Fireman, of the G. I. P. Railway, of Chronic dysentery, aged 40 years.

SHIPPING.

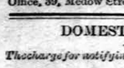
FOR LONDON DIRECT.



THE splendid A. 1 Aberdeen owned ship ROWENA, Captain GEORGE BILTON, has the greater part of her cargo engaged, and will have immediate despatch.

For rates of freight apply to
FULCHER, COOPER & Co.,
Agents for Captain BILTON.
No. 7, Rampart Row, 3rd March 1864.

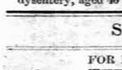
FOR LONDON.
(To Sail in April.)



MESSRS. DUNBAR'S favourite Passenger Ship SALAMANCA, 861 Tons, N. N. per Register, G. M. LIVESAY, Commander, has very superior accommodation for Passengers, and carries an experienced Surgeon,

For Freight and Passage apply to
W. NICOL & Co.,
Agents Ship *Salamanca*.
Bombay, 16th February 1864.

FOR LONDON.
To sail in April.)



THE superior A. 1 Ship "OCTAVIA," 914 Tons Register, F. BRISTOW, Commander, has excellent first-class Cabin accommodation for a limited number of Passengers. For Freight or Passage apply to
W. NICOL & Co.,
Agents Ship *Octavia*.
Bombay, 18th March 1864

FOR CALCUTTA.

THE A 1 Ship COUNTESS RUSSELL, 965 Tons register, Captain J. THOMSON, will have quick despatch. For Freight or Passage apply to
A. H. HUSCHKE & Co.,
Agents for the Owners and Captain of the *Countess Russell*.

FOR HAVRE.

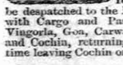
THE first class French Ship "DUC DE MAGENTA," 538 tons, Captain DERASSE, will have quick despatch *via* Kurrachee. For freight apply to
A. H. HUSCHKE & Co.,
Agents for the Owners and Captain of the *Duc de Magenta*.

STEAM TO KURRACHEE.

THE British India Steam Navigation Company's (Limited) Screw Steam Ship KURRACHEE, 700 tons, 100 H. P., Captain COTTIER, will be despatched to Kurrachee, with Mails, Passengers and Cargo twelve hours after arrival of the Overland Mail.

W. NICOL & Co., Agents.

STEAM TO MALABAR COAST AND MADRAS.



THE British India Steam Navigation Company's (Limited) Screw Steam Ship CORINGA, 750 Tons, 160 H. P., Captain ATKINSON, will be despatched to the Malabar Coast, on 1st May, at noon, with Cargo and Passengers, calling at Ratnagherry, Vingorla, Goa, Carwar, Mangalore, Cannanore, Calicut, and Cochin, returning by the same route in twelve days time leaving Cochin on 8th May.

W. NICOL & Co., Agents.

N. B.—Goods and Passengers can be conveyed to Madras *via* Beypore by this opportunity.

The Steam Ship *India*, 1199 tons, 250 H. P., Captain GREEN, will be despatched to Malabar Coast, Madras and Calcutta, on 15th May at noon.

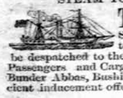
FOR SURAT.

THE well-known and fast sailing Steamer SIR J. R. CARNAC, T. VANWELLEN, Commander, will leave for the above Port on MONDAY, the 18th instant, at two P.M., positively.

It is requested that Passengers will not go on board without a shipping order from the office.

For Freight or Passage apply at the Office, Bazar Gate Street, Fort.

STEAM TO SURAT.



THE well-known and fast sailing Screw Steamer PHLOX, W. MOYLAN, Commander, will start for the above Port on SATURDAY, the 16th instant, at 4 P. M., positively.

For Freight or Passage apply at the Steamer's Office, Bazar Gate Street, opposite to JAVERCHUND ATMARAM.
Bombay, 13th April 1864.

STEAM TO THE PERSIAN GULF.

THE British India Steam Navigation Company's (Limited) Screw Steam Ship COMORIN, 500 Tons, 100 H. P., Captain TAUNTON, will be despatched to the Persian Gulf on 16th instant, with Passengers and Cargo, touching at Kurrachee, Muscat, Bunder Abbas, Bushire and Bussorah, also Linga if sufficient inducement offer.

W. NICOL & Co., Agents.

STEAM FROM BOMBAY TO SURAT EVERY TUESDAY AND FRIDAY.

STEAM FROM SURAT TO BOMBAY EVERY TUESDAY AND FRIDAY.

THE Bombay Coast and River Steam Navigation Company (Limited) will dispatch a Steamer from Bombay to Surat every TUESDAY and FRIDAY, and from Surat to Bombay every TUESDAY and FRIDAY, as follows:—

DEPARTURES FROM BOMBAY TO SURAT.

Tuesday....19th April..JOHNSTON CASTLE... at 5 P. M.
Friday.....22nd " TELEGRAPH..... at 6 P. M.
Tuesday....26th " JOHNSTON CASTLE... at 6 P. M.
Friday.....29th " TELEGRAPH..... at 2 P. M.

DEPARTURES FROM SURAT TO BOMBAY.

Tuesday....19th April..TELEGRAPH ..... at 9 A. M.
Friday.....22nd " JOHNSTON CASTLE at 11 A. M.
Tuesday....26th " TELEGRAPH..... at 1 P. M.
Friday.....29th " JOHNSTON CASTLE at 5 P. M.

For Passage rates of Freight &c., apply to the undersigned.
FULCHER, COOPER & Co.
No. 7, Rampart Row, 9th March 1864.

OVERLAND ROUTE *via* TRIESTE.
(In direct communication with the P. and O. Co.'s Steamers to Suez.)

THE AUSTRIAN LLOYD'S MAIL STEAMERS leave Alexandria direct for Trieste weekly, immediately after the arrival of the Bombay and Calcutta Mails and Passengers from Suez. The distance between Alexandria and Trieste is 300 miles shorter than that between Alexandria and Marseilles and is much more agreeable, it being a passage full of variety of beautiful scenery from the Island of Candia to the port of Trieste. The passage occupies only 4½ to 5 days and the Company employ on this line their best Steamers, built expressly for this service with special reference to the accommodation and comfort of Passengers, with an experienced Surgeon on board each vessel. At Trieste the traveller to England has an extensive choice of picturesques and interesting route, occupying from 3 days 6 hour to 5 days to London at an expense varying from £7 to £13.

The railway between Trieste, Calais and Ostend, is complete throughout.

The Custom-house and Pass-port systems have been considerably modified and need not cause any apprehension of being vexatious or troublesome.

Passengers by the P. and O. Company's Steamers to Suez can have their baggage forwarded by that Company's Steamers to Southampton at a charge of 10s. per cwt., to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned Agents are prepared to grant passage tickets for the Steamers plying between Alexandria and Trieste and for the railway between Suez and Alexandria.

Rates of passage-money, including a *liberal* table and steward's fees from Alexandria to Trieste, *first-class* £15; *second-class* £10; *children* under 10 years at *half fare* under 2 years *free*. *Reduced fares* for FAMALIES, consisting of no less than three members travelling together; *first-class* £12 7s. per head; *second-class* £8.5 per head. Railway tickets from Suez to Alexandria with all the privileges of Passengers by the P. and O. Co., *first-class* £7, *second-class* £5 10s.; *children* under 2 and under 10 years at *half fare*. For further particulars, apply to
A. H. HUSCHKE & Co.,
Agents for the Austrian Lloyd.
Bombay, 27, Medow Street.

NOTICE.

Travellers by the Overland route *via* Trieste can have their Pass-Ports viséd for Austria and Prussia by the undersigned.
A. C. GUMPERT,
Consul for Austria and Prussia.
Bombay, 27, Medow Street.

STEAM FROM BOMBAY TO COCHIN TWICE A MONTH.

STEAM FROM COCHIN TO BOMBAY TWICE A MONTH.

(Calling at Ratnagherry, Vingorla, Goa, Karwar, Coompta, Mangalore, Cannanore, and Calicut.)

THE Bombay Coast and River Steam Navigation Company (Limited) will dispatch Steamers as following to the Malabar Coast twice a Month:—

DEPARTURES FROM BOMBAY.

Wednesday. 20th April....MAHARAJ..... at 6 P. M.
Thursday.... 5th May.....JOHNSTON CASTLE. at 6 P. M.
Friday..... 20th May.....MAHARAJ..... at 6 P. M.
Wednesday. 8th June.....JOHNSTON CASTLE. at 6 P. M.

DEPARTURES FROM COCHIN.

Monday.....25th April....MAHARAJ..... at 5 P. M.
Wednesday. 10th May.....JOHNSTON CASTLE. at 5 P. M.
Thursday....26th May.....MAHARAJ..... at 5 P. M.
Wednesday. 15th June .....JOHNSTON CASTLE. at 5 P. M.

For Passage, rates of Freight apply to the undersigned.
FULCHER, COOPER & Co.
No. 7, Rampart Row, 8th February 1864.

NOTICES.

NOTICE.—Consignees of Cargo by the *Sultana*, arrived from London, are requested to send off Boats at once for their respective Goods, failing which they will be landed at the risk and expense of their Owners, and the Captain will not be responsible for the condition of any Package after the same has left the Ship's deck.
LYON, BROTHERS & Co.,
Agents for Owners of the *Sultana*.
Bombay, 26th March 1864.

CONSIGNEES OF CARGO per *Henry Moore*, from Liverpool, are requested to send off Boats at once for their Goods, failing which, they will be landed at the risk and expense of their owners. The Captain will not be responsible for the condition of any Package after leaving the Ship's deck.
R. F. SCALE, Master.
13th April 1864.

NOTICE—"SEBASTIAN CABOT"—Theabove vessel having arrived yesterday, Consignees of Cargo by her are urgently requested to second the Agents' efforts to avoid detention, by signing without delay, when presented to them, the Average Bond now being circulated and further by paying into the Agents' hands the required amount of Deposit on their goods, which can readily be ascertained by a reference to the Manifest which accompanies the Bond.

Consignees are also requested to send off Boats for their respective Goods as they come to hand, failing which the same will be landed at their risk and expense. Captain STEELE will not be responsible for the condition of any package after it has left the Ship's deck.
EWART, LATHAM & Co.
Agents for Owners of the *Sebastian Cabot*.
Bombay, 15th April 1864.

WANTED, a competent BOOK-KEEPER and ACCOUNTS CLERK. Salary Rs. 100 per month. Apply with Testimonials to "X.," office of this paper.

WANTED—A competent Native CLERK, accustomed to Book-keeping, for a Bank in Bombay. Address with testimonials as to ability, &c., to "S, S.," care of *Times of India*.

NOTICE.—MR. J. S ELMORE is authorized to sign for our Firm per procuration until further notice.
HUNT & Co.,
Merchants and General Agents.
Bombay, 15th April 1864.

NOTICE.—MR. HENRY HUBBARD is admitted a Partner in our Firm.
Hongkong, 22nd February 1864. DENT & Co.

THE undersigned have this day commenced business as MERCHANTS and COMMISSION AGENTS in connection with Messrs. Robinson Brothers of Liverpool, and Messrs. Robinson & Co. of Bombay.
C. J. ROBINSON & Co.
Madras, 34, 2nd Line Beach, 4th April 1864.

THE INDIAN CARRYING COMPANY (LIMITED).—NOTICE OF REMOVAL.—In consequence of the Asiatic Banking Company leasing our premises we will remove to No. 1, Hornby Row, on the 15th instant, where business will be carried on as usual.
WILLIAM COMRIE, Acting Manager.

BOMBAY CONTRACT AND BUILDING COMPANY (LIMITED).

REMOVAL.—The offices of this Company are removed to 10, Hummum Street, from this date.
14th April 1864. A. CUMMING, Secretary.

CHARTERED MERCANTILE BANK OF INDIA, LONDON AND CHINA.—NOTICE.—Interest at the rate of ten per cent. per annum will be allowed on all sums deposited with the Bank for three months certain.
H. J. MARSDEN, Acting Agent.
Bombay, 11th March 1864.

BANK OF INDIA.—NOTICE is hereby given, that Interest at the rate of 10 per cent. per annum, will be allowed on Deposits for *three months certain*, until further notice.
By order of the Board of Directors,
JOHN GRAY, Manager.
Bombay, 3rd March 1864.

ASIATIC BANKING CORPORATION, FORMERLY BOMBAY JOINT STOCK BANK.—NOTICE is hereby given, that a Fourth Call of Fifty Rupees per Share is payable at the Offices of Messrs. RITCHIE, STEUART & Co. on or before MONDAY, the 25th April, instant.

All Calls not paid by the above date will bear interest at the rate of 8 per cent. per annum, or the Shares may be forfeited in accordance with the terms of the Preliminary Deed.

MICHAEL H. SCOTT.
ROBERT HANNAY.
COWASJEE JEHANGEER.
Bombay, 4th April 1864.

THE BANK OF HINDUSTAN, CHINA AND JAPAN (Limited).—The rate of Interest allowed by the Bank on short date deposits, subject to 15 days' notice of withdrawal, will be Five per cent. per annum, until further notice.

Deposits will also be received at higher rates of Interest, for fixed periods, subject to special arrangement.
W. F. WESCHE,
Acting Manager.
Bombay, 14th March 1864.

THE following Passages are required:—
From Bombay to the Cape of Good Hope.—
For three time-expired men of H. M.'s Military Service.
From Bombay to Singapore.—
For eight time-expired Convicts.
By order of the Superintendent of Marine,
GEO. INGLE, Secretary.
Superintendent's Office, Bombay, 12th April 1864.

IMPORTANT TO TIMBER MERCHANTS, CONTRACTORS AND OTHERS.—On TUESDAY next the 19th instant, at 2 P.M., will be submitted to Public Auction at Tank Bunder, about 5·0 tons first class Moulmein Teak Squares, Planks, and Boards ex *Pomona* in lots to suit purchasers.
Further particulars may be had of the undersigned.
JAMES BAPTY, Mazagon.
Bombay, 14th April 1864.

TENDERS WANTED for Roofing the Sailors' Home with Tiles, Zinc, or corrugated Iron. Apply by letter stating lowest terms to the Honorary Secretary. The Roof to be completed by the 25th May next.

Also for Bamboo Matting the Windows Shades.

TINNEVELLY PRESS COMPANY (LIMITED.)
તીનાવેલ્લી પ્રેસ કંપનીના લીમીટેડ.

NOTICE.—The Share Certificates for this Company are now ready for issue, and it is requested that the receipts granted for the first Call be sent to the undersigned to be exchanged for the Share Certificates.
VOLKART BROTHERS,
Secretaries and Treasurers.
No. 12, Medow Street, Bombay, 15th March 1864.

WESTERN INDIA SHIP COMPANY (LIMITED.)
વેસ્ટરન ઇનડીઆ શીપ કંપનીની લીમીટેડ.

NOTICE.—The Share Certificates for this Company are now ready for issue, and it is requested that the receipts granted for the first Call be sent to the undersigned to be exchanged for the Share Certificates.
VOLKART BROTHERS,
Managers and Treasurers.
No. 12, Meadow Street, Bombay, 15th March 1864.

TO CAPITALISTS AND LANDOWNERS.—Gentlemen owning land at Byculla or Tardeo, and prepared to build, are requested to address "Centaur," care of the Manager, who wishes to lease for a term of years certain premises which he desires to have built for him. The buildings will be of an inexpensive kind, and a good rent will be given.
22nd March 1864.

NOTICE.—BROKER'S LOAN DISCOUNT, AND BANKING COMPANY (LIMITED).—It is hereby notified, that in pursuance of Clause XXXI. of the Articles of Association of this Company, an Extraordinary General Meeting of the Shareholders will be held at the Office of the Company, on Monday the 18th April next, at one o'clock P. M., in order to consider and resolve on the report to be laid before them by the Directors.
By order of the Board of Directors,
ARDASEER BOMONJEE, Manager.
Bombay, 1st April 1864.

PRINCE OF WALES PRESS COMPANY (LIMITED.)—SECOND CALL OF Rs. 500 PER SHARE.—NOTICE is hereby given, that the Shareholders in this Company are required to pay a Second Call of Rupees five hundred (500) per Share into the Office of the undersigned on or before SATURDAY, the 30th instant, failing which, interest will be charged on all such unpaid Calls at the rate of 9 per cent. per annum.
LECKIE & Co., Secretary and Treasurers.
Bombay, 7th April 1864.

BOMBAY COAST AND RIVER STEAM NAVIGATION COMPANY (LIMITED).—NEW CAPITAL.—NOTICE is hereby given, that in pursuance of a Resolution of the Board of Directors, one new Share will be issued to the holder of each old Share.

The first Call of (Rs. 500) five hundred per Share on each new Share is payable at the Office of the undersigned on or before the 30th instant, or the said Shares to be forfeited

The new Shares not applied for on or before the 30th instant will be sold on account of the Company.
FULCHER, COOPER & Co., Managers.
Bombay, 8th April 1864.

NOTICES.

THE OVERLAND ROUTE.—A highly respectable female, proceeding to England by the last Mail in April, or first Mail in May, is desirous of accompanying a lady on the voyage. The highest references can be given both as to competency and character. Apply to the Manager of this journal.

CONSIGNEES OF CARGO per *Kate Gregory*, from Calcutta, are requested to send off Boats for their Goods forthwith, failing which, they will be landed at their expense and risk. Captain WALKER will not be answerable for any Package after it has left the Ship's deck.
ROBINSON & Co.
Agents for Captain and Owners.

IRON SHIP COMPANY (LIMITED)—CALL OF RUPEES (500) FIVE HUNDRED PER SHARE.—NOTICE is hereby given, that in pursuance of Resolution of the Board of Directors, a Call of Rs. (500) five hundred per Share will be payable at the Office of the undersigned on or before the 20th April 1864.
FULCHER, COOPER & Co.,
Secretaries and Treasurers.
No. 7 Rampart Row, Bombay, 15th March 1864.

THE LAND MORTGAGE BANK OF INDIA, (CREDIT FONCIER INDIEN) (LIMITED.)
CAPITAL £2,000,000 IN 100,000 SHARES.
Solicitor in Bombay.—W. H. Crawford, Esq.
Agents—Messrs. Remington & Co.

The Agents in Bombay give notice that they are authorized to treat with persons requiring Loans on the security of Land or Household Property
REMINGTON & Co., Agents.
Land Mortgage Bank of India (Limited.)
Bombay, 30th March 1864.

BOMBAY CONTRACT AND BUILDING COMPANY (LIMITED.)

TO SHAREHOLDERS.—NOTICE is hereby given, that all Shares in this Company, on which the 3rd Call of Rs. 50 per Share is not paid into the Chartered Bank of India, Australia and China on or before WEDNESDAY the 20th instant, will be liable to be forfeited in accordance with Clause 17 of Table B. Act XIX. of 1857.
By order of the Directors,
A. CUMMING, Secretary.
Bombay, 7th April 1864.

THE ELPHINSTONE LAND AND PRESS COMPANY (LIMITED.)

એલ્ફિન્સ્ટન લાંડ એંડ પ્રેસ કંપની લીમીટેડ.

TO THE RIGHT HON'BLE HIS EXCELLENCY THE GOVERNOR IN COUNCIL OF BOMBAY.

SIR,—The Directors of the ELPHINSTONE LAND AND PRESS COMPANY (LIMITED) have the honor to apply to your Excellency in Council, that the powers given to the Local Government by Act XXII. of 1863 of the Legislative Council of India, may be exercised under the following circumstances :—

1. It having been found necessary that more land should be required at or near Waree Bunder, for the purposes of the G. I. P. Railway Company, it has been arranged between the Local Government and the Elphinstone Company, in lieu of portions of the negotiation which have been pending respecting the reclamations now being made by that Company, that the Company should reclaim from the sea 2 pieces of land, and hand them over free of cost for the use of the Railway Company within certain specified periods. The said pieces of land are respectively marked with the letters B. and C. upon the plan sent herewith, and it will be seen that a wharf will also be provided for the use of the Railway Company and Government.

2. The Elphinstone Company undertook to reclaim such pieces of land within very short periods, because the Railway Company have required the use of the land, and the Elphinstone Company in giving such an undertaking, did so in the belief that they would be allowed to pull down and remove the Hill known as Bhunderwarre Hill, and to apply the earth and stone thereof for the purposes of the reclamation. The Company have endeavoured to acquire this Hill from the owners but have not been able to do so.

3. The Elphinstone Company therefore request that the local Government will be pleased to put in force the provisions of Act XXII. of 1863, and to declare the reclamation of the pieces of land marked B. and C., and the removal of the said hill known as Bhunderwarre Hill, and the application of the earth and stone thereof for the purposes of such reclamation to be a work of public utility and for the purposes aforesaid to authorize the use of the said Hill. The said Company being willing to enter into an agreement to indemnify the Government upon such terms and conditions as may hereafter be agreed upon.—We have the honor to be, Sir, your obedient servants.
W. NICOL & Co.,
Secretaries and Treasurers.
Bombay, 1st March 1864.

NOTICE.—The partnership heretofore subsisting between the undersigned, and which has carried on the business of Shopkeepers, Auctioneers, and General Agents at Poona, Secunderabad, and Bombay, under the style of HUNT, MONNET & Co., has this day been dissolved.

All the existing liabilities of the firm will be discharged, and all the Outstandings of the Firm received by the undersigned JAMES HUNT.—Dated this 13th day of April 1864.
J. HUNT.
G. MONNET.

ઉપર અતરેથી આપવામાં આવેચક નીચે થા હી કરનારાઓ પુણા શીકરવાપાદ અને પુથ્વી ન ધે હનંત માંણેકનો નાંમથી દુકાનદારીનો લીબાણે કરનારાઓનો અને જેનરલ આર્તાઆઓનો જે ધંધો ચલાવતા હતા તેઓ આજ દીને જુદા પડીઆ છે.

એ ધેદીલુ હાથમાં જે કાંઇ દેવુછે તે નીચે થા હી કરનારો પાંઠ જેમથ હનત આપશે તેમજ થધ મી હુમાંણી વથુથ કરશે.

જે હનત અને
છ મોનેત.
બુંબઇની તા. ૧૩ મી અપરેલ ૧૮૬૪.

WANKLYN'S NEW PATENT MACARTHY GIN.
With Fluted Iron Roller.

The Patentee, in introducing this Gin to Public notice, begs to state that he believed that the substitution of his *Patent Iron Roller, with Grooves or Flutes cut in the metal, will obviate the universal complaints which are made against the ordinary Rollers covered with Leather.* The Grooves or Flutes which are cut in the Metal itself, are of the most durable character, and being placed much closer together than they can be in Leather, enable the Gin to clean a much greater weight of Cotton, and in this respect will probably equal the Saw Gin, without injuring the Fibres. It strips the Seeds completely, without crushing them, or damaging the Cotton in any way, nor will the Iron Roller yield to climatic influences as the Leather Rollers appear to do.

The Patentee is now prepared to grant Licenses on easy terms to the Makers of Cotton Gins for the use of his Improvements, and as his Patent Iron Rollers can be made of any dimensions, those parties in Foreign Countries who have Macarthy Gins with faulty Rollers, can have them exchanged for the new Patent Iron Grooved Rollers, and are requested to make a direct application to the Patentee.
W. WANKLYN, Bury, Lancashire.

The price of the new Patent Gin, with Grooved Iron Roller, 11-inch wide, with Gearing to be worked by hand-or by power ... ...£ 5
Do. do., 24-inch wide ... ...£ 10

Estimates with drawings &c. may be obtained from and Orders forwarded through PEEL, CASSELS & Co.

HOUSES, &c., TO LET.

TO LET, a large OFFICE, at No. 24, Church Gate Street.

TO LET.—Several Godowns at the Victoria Bunder. Apply to
RITCHIE, STEUART & Co.

TO LET, on Malabar Hill, the House now in occupation of E. W. RAVENSCROFT, Esq., formerly of John Cassels, Esq., from 7th May next. Apply to
COWASJEE JEHANGHIER.

TO LET.—The Premises, No 15, Rampart Row, next to the P. and O. S. N. Co.'s Office, and now occupied by the undersigned to whom apply
LEGGATT & Co.

TO BE LET, light, airy, and commodious OFFICES, very cool, and a convenient distance from the Custom House, Custom House, &c. Rent moderate. Apply to "X. Y.," *Bombay Gazette*.
11th April 1864.

TO LET FROM THE 1ST OF MARCH.—A Spacious, Dry and Airy GODOWN, in 5 Forbes Street. Apply to ALBERT VINAY, on the Premises.

TO BE LET.—THE OFFICE just vacated by the Comptoir D' Escompte De Paris, Military Square.
COUPLAND & CO.
Apply to
1st April 1864.

OFFICES TO BE LET in the building now occupied by the Comptoir D'Escompte De Paris, Military Square, from 1st of April next. Apply to COUPLAND & Co. on the premises.
Bombay, 1st March 1864.

FOR SALE, HOUSES AND LANDS at and near Pauncliguny.

Lands in the vicinity of the new Foras Road leading towards Elphinstone Road in the Island of Bombay. Apply to
Apollo Street, 2nd April 1864. BRIGGS & Co.

A FIRST-RATE selection of JEWELLERY &c., received by the last Overland Mail from well known houses both in London and Paris, as follows :—
Albert Ladies' Neck Chains.
Do. Gentlemen's Watch Guards.
Gold Lockets from 1 Portrait to 12 Portraits.
Diamond, Ruby, Emerald and Pearl Lockets, guaranteed.
Ladies' and Gentlemen's Diamond Rings.
Best Electro-plated Knives, Forks, Spoons, engraved, plain and mother o'pearl, in morocco cases.
Ladies' and Gentlemen's Purses and Pocket Books.
Gentlemen's Indian Rubber and Cane Walking Sticks.
Different sorts of Scents.
Flower Vases.
Albums.
Stereoscopic Slides.
Do. Album for Carte de Visites.
Carte de Visite of Eminent Persons.
Apply to BAZONJEE BOMANJEE & Co.
N. B.—All the orders should be addressed in future, No. 19, Hummum Street, above Messrs. MENESSE & Co.

WINES, SPIRITS, BEER, &c.

FOR SALE, at the Godowns of the undersigned, good old Golden SHERRY at Rs. 16 per Dozen, and SPARKLING MOSELLE and HOCK at Rs. 25 per Dozen.
LEGGATT & Co.
Bombay, 5th April 1864.

ALLSOPPS' BEER, in Wood, October Brew, daily expected.
Orders registered by CARDWELL PARSONS & Co.

ALLSOP'S INDIA PALE ALE in excellent condition, bottled by F. FRIEND & Co., in Quarts and Pints at Rs. 5 and Rs. 3 per dozen respectively; also their STOUT PORTER at Rs. 5 for Quarts and Rs. 3 per dozen for Pints. Apply to CARDWELL, PARSONS & Co., Rampart Row.

N. B.—Messrs. F. FRIEND & Co., having suffered severely from the forgery of their labels, have adopted a new Trade Mark, which is also impressed on the capsule, and particular attention is called to it.

MOSELLE AND HOCK, of first class quality, from Deinhard and Jordan Coblentz, in quarts and pints. Rs. 30 and Rs. 16 per dozen, for cash only.
TREACHER & Co. (LIMITED.)
Fort and Byculla.

J. & C. WHITE & Co.'s WINES, as follows:—
Sherry, quarts, in 2 dozen Cases.
Port, quarts, in 2 dozen Cases.
Port pints, in 4 dozen Cases.
THOMAS HINE & Co.'s BRANDY in
2 Dozen Cases Vintage 1854 Rs. 32.
2 Do. do. do. 1858 " 26.
3 Do. do. do. 1860 " 23.
Apply to GEORGE S. KING & Co.

TO THE TRADE.

TENNENT'S BEER AND PORTER.—The undersigned have always on hand direct supplies of Messrs. J. and R. Tennent's East India Pale Ale, and XX Porter.

Purchasers are particularly requested to observe that the name "J. and R. Tennent, Glasgow," should be branded on the Cork.
FRAMJEE, SANDS & Co.,
Sole Agents to Messrs. J. and R. Tennent.
Bombay, 10th February 1864.

FOR SALE, at the Godowns of the undersigned, the following BRANDIES and WINES, just received from William Vertue & Co., Leith :

Brandy, *very old*	Rs. 40	per dozen, quarts
Do. *fine*	" 25	do.
Red Seal Sherry	" 24	do.
Black Seal Sherry.....	" 26	do.

Also, James Violett & Co.'s Single Star Claret at Rs. 12 per dozen.
Rampart Row, 2nd March 1864. MACNEE & Co.

FOR SALE.—Messrs. Nathaniel Johnston & Sons Superior CLARETS, at the undermentioned greatly reduced prices, to close an account :—

No. 2, a rich Dinner Claret, in Quarts	Rs. 21	0 per dozen.
" 3, a full flavored Do., in Quarts	11	8 " "
Ditto in Pints	11	8 " "
" 3, a full flavored Do., in Quarts	16	8 " "
Ditto in Pints	9	0 " "
" 4, a light Breakfast Do. in Quarts ...	12	8 " "

Apply to LEGGATT & Co., Rampart Row.

JULES MUMM & Co.'s CHAMPAGNE,—For sale, at the godowns of the undersigned, JULES MUMM & Co.'s first quality sparkling dry CHAMPAGNE, in Quarts and Pints.
JACKSON ACKROYD & Co.,
1st October 1863. 1, Oak Lane.

TOD-HEATLY & Co.

(LATE R. TODD, AND JAMES ADELPHI, LONDON.)

MESSRS. CARDWELL PARSONS & Co., Agents for the above well-known firm, have on sale at their Godowns the following WINES, &c. :—

	Per doz.
Champagne, Brand Tod-Heatly & Co.	Rs. 40 0
Do. " a Crown	30 0
Do. " Tod-Heatly & Co. Pints.....	21 0
Moselle, Sparkling Extra, 1st quality.....	40 0
Moselle, 2nd quality	30 0
Moselle, sup. Sparkling Brand Tod-Heatly & Co.....	30 0
Do. Fine " a Crown.....	24 0
Hock, Sparkling Brand Tod-Heatly & Co.....	36 0
Sherry Pale, Blue Seal	23 0
Do. Do. Yellow Seal	29 0
Do. Golden Do.	29 0
Do. Green Seal.....	33 0
Do. Red Seal.....	33 0
Do. Montillado, Black Seal	33 0
Claret Light Capsule,...	15 0
Do. Yellow Seal	23 0
Do. Red Do. Pints	29 0
Do. Do. Do. Quarts	32 0
Port, Black Seal	26 0
Brandy, Vieux Cognac	34 0
Do. Brand a Crown	24 0
Old Tom, Red Seal	18 0
Dry Gin, Black Seal	18 0

N. B.—Messrs. TOD-HEATLY & Co. are prepared to execute direct orders as usual.
Rampart Row, 20th May 1863.

In consequence of the greatly increased value of Sherry during the past year, and the further advance now made in Spain upon this Wine, Messrs. Tod-Heatly & Co. are obliged from and after this date to raise their quotations to the above rates, 15th February 1864.

FOR SALE, (apply to MERWANJEE MANECKJEE, Godown keeper at the Office of the undersigned.)
BEER—Tennent's Pale Ale, in qts. at ..... per Dz. Rs. 42
Do. in pints ..... " 32
Porter in pints (expected) ..... " 3

N. B.—In the barrel (containing 8 or 4 dozen of quarts, and 6 dozen of pints), with an allowance of one bottle per dozen for breakage and ullage. For 50 dozen and upwards a reduction might be made. per dozen.

BRANDY—Good Pale Cognac, from France, at...	Rs.	16
Old do. do.	"	21
BURGUNDY—Light Beaujolais, red Capsules	"	15
Do. white do.....	"	18
CHAMPAGNE—Ruinart's, red Seal, in quarts.....	"	38
Do. in pints.....	"	20
Green Seal, quarts.....	"	43
CLARET—Chateau Leoville, fine.....	"	32
Chateau Beychevelle	"	17
St. Estéphe, a light breakfast wine.....	"	12
GINGER WINE—Searle's, from Leith	"	9
PORT—Carbonell's old fruity. } Expected shortly.		
SHERRY—Do. pale old do. }		
Good pale tiffin (Cortissos')	"	32
Dry pale dinner (do.)	"	28
CANDLES, a few boxes (20 lbs. each) fine Sperm, p. box	"	13
CARBINES and RIFLES } Westley Richards' Breechloaders, (as also Caps and Cartridges.)	At various prices.	
SAFES—Milners' and Price's patent fireproof		
IRON CHAIRS—Brown Brothers' celebrated folding...		

EWART, LATHAM & Co.
Bruce Lane, 22nd Feb. 1864.

RELIEF FOR INFANTS IN CUTTING THEIR TEETH.—Mrs. JOHNSON'S AMERICAN SOOTHING SYRUP.—This efficacious Remedy has been in general use for upwards of Forty Years and has preserved numerous Children when suffering from Convulsions arising from painful Dentition. As soon as the Syrup is rubbed on the Gums, the Child will be relieved, the Gums cooled, and the inflamation reduced. It is as innocent as efficacious, tending to prghice the Teeth with ease; and so pleasant, that no child will refuse to let its Gums be rubbed with it. Parents should be very particular to ask for JOHNSON'S AMERICAN SOOTHING SYRUP, and to notice that the names of BARCLAY and SONS, 95, Farrington Street, London, (to whom Mrs. Johnson has sold the receipe), are on the Stamp affixed on each Bottle. Price 2s. 9d. per Bottle. Sold by TREACHER & Co. (Limited), and ROGERS & Co., Bombay.

HUNT & Co.,
OF POONA AND SECUNDERABAD,
MESS AND GENERAL COMMISSION AGENTS,

BEG to inform their friends and the Public that they have opened an establishment at 17, Church Gate Street, Fort, and trust that by keeping up a constant supply of the best of every description of Goods, and selling at the lowest possible price to merit an extension of the very liberal support they have received at their Houses at POONA and SECUNDERABAD.

JEWELLERY.

HUNT & Co.'s STOCK OF JEWELLERY comprises selections from the celebrated Houses of "EMANUEL," Jeweller to Her Majesty and the Royal Family, LONDON, and RYDER and other first class Firms, consisting of Ladies' and Gentlemen's Gold Watches, Albert and other Chains, Rings, Bracelets, Necklets, Ear-rings, Brooches, Pins, Sleeve Links, Lockets, Studs, Buttons, Crosses, Solitaires, Clasps, Charms, and a splendid selection of Garnet Jewellery. HUNT & Co. invite the attention of the CRAFT to their large assortment of MASONIC JEWELS and CLOTHING.

ARTICLES OF VIRTU.

HUNT & Co. INVITE special attention to the rare articles of virtu which they have purchased from the MANUFACTURER BENKINGTON & Co., which were all exhibited by that FIRM at the INTERNATIONAL EXHIBITION of 1862. GILT and OXIDE TANKARD subject "LION and TIGER HUNTING," POMPEII WINE JUGS, POMPEII CUPS, GILT and OXIDE JUGS subject "GALATIA," GILT and OXIDE ROSE WATER DISH subject the "COMBAT OF THE AMAZONS," by "Vichte," Grecian Inkstands, Casket, from the FOURTH KENSINGTON MUSEUM, ORIGINAL CARD CASES and PAPER KNIVES.

JET. JET. JET.

Ornaments of every description in the best WHITLEY JET. *Bracelets

NEW ADVERTISEMENTS.

BOMBAY SHIPPING COMPANY(LIMITED.)—A General Meeting of the Shareholders will be held at the Offices of the Company, on WEDNESDAY, 20th instant, at 3 P. M.

By order of the Directors,
RITCHIE, STEUART & Co.,
Bombay, 15th April 1864. Secretaries and Treasurers.

NOTICE.—Consignees of Goods per *Gloucestershire*, TOMLINSON, Master, from London, are requested to send off Boats for their Cargo, without delay, otherwise the Goods will be landed by the Captain, as they come to hand at the expense and risk of the concerned.

Captain TOMLINSON will not be responsible for the condition of any Package after it leaves the Ship's deck.

RITCHIE, STEUART & Co.
Bombay, 15th April 1864.

NOTICE.—Consignees of Cargo per *Vittoria*, Captain E. MARTIN, from Liverpool, are requested to send off Boats for their respective Goods as they come to hand, failing which, the same will be landed at their risk and expense. Captain MARTIN will not be responsible for the condition of any Package after it has left the Ship's deck.

All Landing orders accompanied with Bill of Lading to be sent to us to be countersigned.

STOEHR, PRIEGER & Co.,
Agents for Captain MARTIN and Owners of the *Vittoria*.

THE WHISTLING JACKASS.—The above-named extraordinary, Gorilla-looking Animal, with a *black face*, covered with long *black hair*, may be seen *gratis* daily, at Mathias's Bandy, in Mazagon.

For admission apply "prestissimo," "to a Foreigner," by name ARGUS, on the premises. It is expected there will be a "much coveted" *crib* vacant, in the G. P. R., at Borce Bunder. This will be the "Right" Animal for such a place!"

CHESSON & WOODHALL'S MISCELLANY FOR APRIL, will be published this evening. Contents: Alone! Sensational Writing, high and low.—On the way Home. Letter VII.—A question concerning Love. —The Red Lancers of Bundelcund.—Chap. XIII.—Highland Regiments; the 78th Highlanders.—The Autobiography of a Sepoy (concluded.)—Our Theatricals in India. —The powers that be.—The Bombay Board of Censors.—Minutes of meetings in March.—Critical notice of Major Medley's Professional Papers on Indian Engineering.—Military Summary for February.—Home Politics and Literature for February.—Indian Retrospect for March.—Abstract of Meteorological Observations at Bombay for March

Price for a single Copy, Rs. 1½.
Annual Subscription, in India, Rs. 16, *in England* 2 £.
AGENTS.—Calcutta, R. C. LePage & Co.; Madras, M. J. Higginbotham; Agra, *Delhi Gazette* Press; Lahore, W. Cockell & Co.; Poona, Hunt & Co., London, John Gladding, Junior, 13 Paternoster Row.

☞ The *Miscellany* has now completed its Seventh Volume, all of which can be had at Rupees Eight per volume.

Those gentleman who have not paid subscriptions for 1862 and 1863 are respectfully requested to do so forthwith, or we cannot promise any longer to retain their names in our subscription list.

24, Medow Street, Fort. CHESSON & WOODHALL.

POSTAL NOTICES.

MAILS FOR THE PERSIAN GULF.

Mails for Muscat, Bunder Abbas, Bushire, and Bussorah, per steamer *Comoria*, will be closed TO-DAY, at 2 P. M.

CALENDAR—APRIL, 1864.

PHASES OF THE MOON.

Full Moon, Friday 22nd..... 6h. 10m. A. M.
Last Quarter, Friday 29th..... 9h. 26m. A. M.

Days.	Dates.	Sundays, Festivals, &c.,	Sun rises.	Sun Sets.	High Water Bombay Harbour. Morn	High Water Bombay Harbour. Even	Evening Gun-fire.
			h. m.	h. m.	h. m.	h. m.	
Sat.	16	Saturn sets at 5. 19.	5 43	6 16	6 56	7 31	
Sun.	17	Sunday after Easter.	5 42	6 17	8	8 28	
Mon.	18	Mercury rises 6h.30.	5 42	8 50	8 50	8 50	
Tues.	19	Algebæ, Abp.	5 41	6 18	9 25	9 46	
Wed.	20	Daybreak at 4.23.	5 40	6 17	10	10 21	
Thur.	21	Twilight ends at 7.35.	5 39	6 18	10 37	10 55	
Fri.	22	Mercury sets at 7.37.	5 39	6 18	11 12	11 30	

14th April 1804. Time—9h 0m 43s.

LATEST DATES RECEIVED.

ADEN	April 6	KURRACHEE	April 8
AGRA	April 5	LAHORE	Mar. 6
ALLAHABAD	April 5	LONDON	April 2
AUSTRALIA	Feb. 26	MAURITIUS	Mar. 3
ALEXANDRIA	April 2	MADRAS	April 9
BANGALORE	April 8	MALTA	Jan. 10
CALCUTTA	April 7	MERUTH	April 9
CAPE	Mar. 3	OUDH	April 9
CEYLON	Mar. 28	PUNJAUB	Mar. 12
COCHIN	April 2	PENANG	Mar. 23
DELHI	April 5	RANGOON	Mar. 8
FRANCE	Mar. 20	SUEZ	Mar. 29
HONGKONG	Mar. 15	SINGAPORE	Mar. 28

NOTICES TO CORRESPONDENTS.

JUSTICE.—The subject has already been sufficiently ventilated.

A NATIVE EUROPEANISED.—The publication of your letter would answer no good purpose.

The Bombay Gazette.

SATURDAY, APRIL 16, 1864.

THE single flaw in Sir Charles Trevelyan's Budget is the indefensible "adjustment" of the valuation of cotton goods imported into India, an impolitic and unstatesmanlike act for which Sir Charles discreetly refrains from attempting to offer any sort of apology or justification. With this exception, the Financial Statement for the year 1864-65 is not only sound in doctrine, but most satisfactory in its record of results already achieved or likely still to be attained by means of the application of English principles of finance to the management of the revenue and expenditure of India. By the use of clear, pointed, and business-like language, which explores every corner of the subject and leaves nothing untouched, Sir Charles Trevelyan succeeds in impressing the mind of each one of his readers with his own conviction, that, surplus or no surplus, the country was never more prosperous than it is at present, and never had more assured prospects of steadily advancing from year to year in wealth and material power, and in all the principal elements of social well-being. It is impossible to resist the evidence of the figures he brings forward to show the flourishing state of India, or to help admitting that there can be nothing wrong with the finances of a country which is able to make up the loss of more than a million sterling in a year on Opium from such sources of revenue as the Land Tax and the Stamp Tax, one of which guages the condition of the commercial, the other that of the agricultural class of the population. At the same time, while the Finance Minister may reasonably congratulate himself on the proof which the increase of £710,853 in the Land Revenue supplies of the extension of cultivation, and the increase of £242,562 in Stamps of the activity of trade and speculation in the country, still, looking at the matter from the taxpayer's point of view, we must say that it affords us sorry comfort to know that we can pay our own taxes when the Chinese won't pay them for us. We would rather have Opium yield the full amount of revenue expected from it, than pay the deficiency out of our own pockets. It is no doubt satisfactory to know that all classes of the people of India are doing well; but this knowledge would be less burdensome to us if it were not indicated by taxes, which, let them show what they will, are nevertheless, to a certain extent, checks upon that continued progress of trade and agriculture of which the Finance Minister is justly proud.

Again, Sir Charles Trevelyan seems to us to take somewhat too cheerful a view of the prospects of the Bombay Opium trade, when he anticipates that all the remainder of the crop of Malwa Opium, which, on account of the prevailing low prices, has not been brought down to Bombay this year, will pay duty in the year 1864-65. His words are:—"Last year the Pass duty was realized upon "51,228 chests of Malwa and Guzerat Opium, "which was nearly the entire crop of the year. "This year, at least 20,000 chests will be held "over the expiration of the year, and must be "added to 25,000 chests, which is the lowest "estimate that can be formed of the Malwa "crop, and to 5,000 chests expected from Guze-"rat, making 50,000 chests in all. The pro-"duce of the Pass duty on this number of chests "is £3,000,000. As only 21,730 chests of "Malwa and Guzerat Opium were sent forward "to Bombay in eleven months of this year, "against 48,454 chests in the same period of "last year, or 26,724 chests less, the stocks "in China must be low." The basis of all this reasoning is of course the supposition that the low range of prices of 1863-64 cannot possibly last over another year. This supposition, however, Sir Charles Trevelyan himself denies by fixing Rs. 1,000 a chest as the estimated price of Bengal Opium for 1864-65. If this estimate be just, the remainder of the old crop and the whole of the new crop of Malwa Opium will certainly not pay the Pass duty in the ensuing year; and we wonder it has not occurred to Sir Charles Trevelyan that the only way of ensuring the continuance of the trade in adverse times is to adjust the duty by a sliding scale to the prices of the day instead of keeping it always fixed at a rate which is virtually prohibitory when Opium is only worth Rs. 1,000 a chest. If the latter policy be persevered in the Bombay trade must ere long be abandoned, and the Chinese left to grow their own Opium.

For the rest, Sir Charles Trevelyan's calculations are moderate enough, and if the land has peace there is no reason to doubt that the surplus for 1864-65 will reach if it do not exceed the estimated amount of £823,288, and that Sir Charles will enjoy the exquisite pleasure of abolishing the Income Tax, to which he complacently refers at least half a dozen times in the course of his Statement as being doomed to extinction at the end of July, 1865. For the first time, too, of late years, we have in the Budget some signs of a return to that system of wise liberality to the servants of the State which was supposed to have perished with the Company; and many a man—unable to live on an income the amount of which was fixed in days when the prices of all the necessaries of life were at least 200 per cent. below their present values—will read with a sigh of relief the intimation of the Finance Minister that provision has been made for the increase of the pay of the civil and military services on a scale adapted to the requirements of the time.

In connexion with this subject we cannot leave unnoticed a characteristic passage at arms between Sir Charles Trevelyan and Sir Bartle Frere, in which the Finance Minister gets much the best of it. "Each man in his life plays many parts;" but it can seldom happen that one who, like Sir Charles Trevelyan, has made himself remarkable by his stubbornness and independence in maintaining the rights and privileges of the subordinate Governors of India, obtains so many afterwards in excellent an opportunity as Sir Bartle Frere has just afforded him of showing the world how such a Governor, when he claims to be set free from the yoke of the Supreme Government, should be politely snubbed by the Finance Minister of the day. His treatment of poor Sir Bartle Frere is pitilessly cruel. Although he himself has "suffered persecution," it is clear that he has not "learnt mercy," or he would not speak in this way of our worthy Governor and his works:—

"Owing to the suitableness of the greater part of the Bombay Presidency for growing Cotton, this state of things is at its height there. An artificial famine has been created. The price of labour and materials has doubled, and Public Works are constructed at a greatly enhanced cost. The most serious symptom of all, however, is that the Government of India has been called upon to sanction a general increase in the pay of the public Establishments of the Bombay Presidency, with the certainty that, if the same causes continue, a similar necessity must soon arise for a further augmentation. On the one hand, we are urged to supply funds, without limit, for the prosecution of Public Works: and, on the other, we are told that the dearness of every necessary of life, which arises, in great degree, from this large expenditure, must be compensated by a corresponding increase of pay to the Public Establishments. The economical system is almost as much deranged in the Bombay Presidency as it was in Ireland in 1846-47. The rural population in that country was employed upon Public Works to an extent which threatened a disastrous neglect of the ordinary tillage, and 734,000 able-bodied men, representing, at a moderate estimate of the average extent of each family, upwards of 3,000,000 persons, were struck off the labour lists by successive instalments. We are moving at Bombay in the same circle; and we should take warning in time to avoid the necessity for having recourse to like strong remedies.

"The most essential point of all is to observe some moderation in Public Works; to finish what we have begun; and not to crowd the work of several years into one. Works, which, when spread over a reasonable period, would be attended with general benefit, may, if they are all put forward at once, convulse society, and fail, after all, owing to their excessive cost, to attain the end intended."

The meaning of these significant words he who runs may read. The Finance Minister warns Sir Bartle Frere that, in his zeal to become the Augustus of Bombay, he is trying to crowd the work of many years into one; and that, having first put himself and his public establishments in a difficulty by creating an exaggerated demand for labour which temporarily at least must be unproductive, and thus helped to create the famine which is the result of high prices in Bombay, he is unreasonable in demanding the help of the Supreme Government to get him out of his difficulty. Sir Bartle wishes to bleed the Government at both ends—to get first more than his fair share of the public money for works which he hopes will make him famous, and then to tax all India, through the Supreme Government, in order to compensate the people of the Bombay Presidency for the artificial rise which his own policy has produced in the prices of labour, food, and clothing. Obviously, Sir Charles Trevelyan has reason and justice on his side in this controversy.

WITH a perverted ingenuity and perseverance worthy of a better cause, the Government of India is still advertising for some secret of alchemy to transmute inferior metals into gold. The true metal is within its grasp, and it need but stretch out a hand to seize it in any requisite quantity. Having, however, in store a superabundance of old iron, it feels the necessity of prosecuting a little further the search for the Philosopher's Stone. From a letter published in yesterday's *Times of India* from A. J. Arbuthnot, Esq., Chief Secretary to Government, Fort Saint George, to the Secretary to the Government of India, Home Department, we learn that some ingenious people in Calcutta pretend to have discovered the precious gem, and that a specimen of it has been sent home for the approval of Sir Charles Wood. We venture to predict for it a very limited influence on the nature and properties of the Governmental old iron, that is, to descend from metaphor, we have not the slightest faith in the plan laid down in Mr. Arbuthnot's letter for converting Civil Servants into competent Judges.

To a certain extent acknowledging the enormity of the evil of the present system of administering justice in the Mofussil, and admitting the danger of parodying so grave an institution as the judicial bench, it is passing strange that our rulers continue so steadfastly to avert their eyes from the only remedy which could possibly be of any avail. The problem that is placed before them for solution is how to provide a capable Judicature for an immense body of people of a distinct race and of different habits, customs, manners, ideas, and language from those of their Governors from whom the Judges are to be chosen and whose laws are to be administered. The supposed difficulty of the problem lies in the fact (or rather perhaps the hypothesis) that, of the two bodies of men open to selection, one knows the law and not the habits, customs, language &c. of the people to whom it is to be administered, and the other the habits &c. but not the law. Now it seems to us that the gubernatorial dilemma is not unlike that of a man who should be peremptorily required to provide on a week's notice the amusement of an evening's fiddling for a critical audience of peculiar taste, and whose choice of performers lay between a first rate player strange to the peculiarities of the taste of the audience and a man who had lived among that audience all his life but had never touched a fiddle. Would he be more likely during the week to endeavour to teach the fiddler the taste of the audience or his rival the art of playing the fiddle? We think if he were wise that his selection would fall upon the already accomplished fiddler, even although the other man had studied diligently for two years the science of music and the history of the violin, and perhaps knew with accuracy that it possessed four strings and a bridge, and was composed of a certain number of pieces scientifically arranged and put together. Our Government, less wise, will rather trust the entertainment of the audience of the Mofussil Catcherry to the screeching practice of the beginner.

Now the fact is that in the administration of justice, whether criminal or civil, the value of this intimate acquaintance (if it even really exists) with the language, manners, and feelings of a people is greatly exaggerated and overrated. Apart from the question whether men placed in the peculiar position of our civil servants are likely ever to learn much of the ways of a race so subtle and crafty as the natives, who notoriously practise a systematic deceit upon those placed above them as rulers or masters, it remains to be considered whether an intimate acquaintance with them would not be more than likely to lead astray a man bound to administer law mainly according to English principles; and when we come to regard the habits of mind almost necessarily induced in a very young man who has mixed sufficiently with natives to acquire a knowledge of their habits, &c. we are fain to consider it as more than possible that his acquisition must frequently act as a dead weight on his impartiality. Above all, he is in great danger of acting upon this his knowledge of supposed habits and customs &c. (as has happened more than once in our own experience) without the safeguard (such as it is) of their proof upon oath. On the other hand a fair lawyer, trained by experience and forensic practice, has no difficulty in picking up a knowledge of the people to whom he has to administer law, sufficient to light him to a just conclusion. It seems to have escaped the notice of those who set so high a value upon this experience and knowledge, that a Judge must administer the laws as he finds them. In his judicial capacity, he is by no means, as some celebrated Mofussil luminaries seemed to imagine he is, a legislator. In the minds of many people who ought to know better much confusion doubtless exists as to the distinction between the offices. Hence, perhaps, the stress laid upon the claims of Civilians.

Now, how does Mr. Arbuthnot in his letter purpose to deal with the existing evil? What do we find provided as a substitute for the hard labour and perpetual study which forces the young barrister into practice? This is the vice-regal panacea—

1. A proof by means of perfunctory examination in England that the neophyte has acquired a superficial knowledge of Blackstone, Justinian, the Indian Codes, and one or two other text books and reports.

2. A second examination upon the subjects of legal lectures delivered to him upon his arrival in the country.

3. A three years' course of Revenue (just sufficient time for him to forget all his previous legal acquirements.)

4. A Registrarship and a post of public prosecutor in a Zillah Court for two years.

The first two suggestions are, we believe, founded principally upon the able reports of our Director of Public Instruction, to which the vice-regal plan claims to be, as it is, indeed, considerably indebted. So far as they reach, so far as they make the mere foundation and ground work of a legal education, they are excellent in their way. Mr. Howard, we are sure, claims no more for them. The public prosecution business is, we are told, peculiarly vice-regal; and it is upon the slender thread of this "practice" in a Zillah Court, and the Registrarship, that the hopes of India for a just and proper legal administration are to be suspended. "C. S.," in his excellent letter to the *Times of India*, let us too far into the secrets of the working of these Zillah Courts for us to place the slightest confidence in the utility of any kind of practice therein of forming anything in the nature of a lawyer. All the relief from the present system which the wretched Mofussilite can therefore look forward to, till this experiment has worn itself out, will be found in the minimum knowledge of law required to pass two most unsatisfactory examinations. We say unsatisfactory, because from the nature of things they must be so, it being admittedly impossible to test by a man's judicial abilities by any mode of examination.

If, therefore, it is required to provide an efficient staff of Judges for India, it must be acknowledged that the Government scheme presents the most promising features of failure. Neither, we take it, is it possible to hit upon any other plan of doing so, than by following the precedent set in all other parts of the civilized world, of placing trained lawyers on the Bench.

THE *Friend of India*:—The Viceroy will leave Calcutta on the 15th of the present month. His movements will probably be these: on the first day he will stop at Bhaugulpore; on the 17th he will reach Allahabad, where he will stay one or two days. The next stopping place will be Cawnpore, and His Excellency will probably visit Meerut and Roorkee before reaching Delhi. Some of the principal members of Government, including the Finance Minister and the Legal Member of Council, will leave Calcutta about the 12th instant.

ACCORDING to the same journal, Captain M. L. Randall (of the late 59th N. I.) is appointed aide-de camp to the Viceroy, and has arrived from England to fulfil his duties. The Hon. Captain Bearing goes to England by the last steamer in April. He will be succeeded by Lieut. N. C. Anderson, of the 3rd Punjab Cavalry. This officer was wounded with General Chamberlain in the late Frontier war.

THE *Hurkaru* hears, on very good authority, that the bent of the Native Army Mess Committee assembled at Peshawur, is strongly towards making these regimental institutions of a rather costly description. "It is said that the present Commander-in-Chief's wish is that officers attached to Native Regiments should be bound to them as much as possible, both by interest and by inclination; and we suppose that the Peshawur Committee consider a 'crack mess' one of the best temptations, and an institution tending much to captivate and retain officers with a Native Regiment. But somehow or other, the taste for display and extravagance in this direction has much diminished of late years; and we should be glad to see the Peshawur Committee regulating their Code by the changed spirit of the times".

LATEST INTELLIGENCE.

(By Electric Telegraph.)

MADRAS, 13TH APRIL.
Steamer *Sydney* sailed for Calcutta.
Steamer *Carnatic* from Calcutta anchored.
Steamer *Nahe* sailed for Calcutta.

MADRAS, 14TH APRIL.
Steamer *Carnatic* sailed for Suez.

MADRAS, 15TH APRIL.
Steamer *Hydaspes* from Calcutta anchored.

CARWAR, 14TH APRIL.
Steamer *Kurrachee* anchored.
Steamer *Kurrachee* sailed for Northern Ports.

VINGORLA, 14TH APRIL.
Steamer *Kurrachee* from Southern Ports anchored.

GALLE, 14TH APRIL.
Steamer *Hydaspese* sailed for China.
Steamer *Alphee* sailed for Calcutta.

GALLE, 15TH APRIL.
Steamer *Imperatrice* sailed for Suez.

CALCUTTA. 15TH APRIL.

The Bank of Bengal reduced yesterday its rates 1 per cent.
Government Paper, Four per Cent., 3½ to 3¾ discount.
Five per Cent, 6 to 6½ premium.
Five and half per Cent., 14½ to 14¾ premium.
Exchange on London, first class credits, 2s. 17-16d.
Freights to London, dead weight, £3 5s. to £3 17s. 6d. per ton.
Jute, £3 to £3 6s. 6d. per ton.
Seeds, £3 7s. £3 10s. 6d. per ton.
Grey Shirtings, 14 by 13, 7lbs. 40 inch, Rs. 10 to Rs. 10-6 per piece.
Madapollams, 13 by 11, 3 lbs. 32 inch, Rs. 4-12 to Rs. 4-14 per piece.
Mule Twist, number 40, good seconds, as. 11 6 pies to as. 11 9 pies per morah.
Market for Piece Goods steady.
Market for Twist upward tendency.

HOME LETTER.

(From our own Correspondent.)

LONDON, 17TH MARCH.

THERE be many personages of some fifty years, or, inclining to three score who can yet remember to have seen in Westminster Abbey—I think it was in the chapel where Mary of Scotland lies buried—some half dozen decaying effigies of departed worthies, the time honoured "wax work" of Westminster. After all why should one regret a reminiscence which brings him into relation with Sir Roger de Coverley? More rigid notions of ecclesiastic decorum, and possibly, moreover, the superior attractions of the waxen Valhalla of England, Madame Tussaud's, have been fatal to the abbatial statues, and their place knows them no more. Among them I remember the maid of honour of good Queen Bess, nothing in whose life renowned her like the leaving on't, for she died, so ran the legend, by pricking her finger with a needle. To those obstinate infantine objectors who doubted the probability of death from so slight a cause, the Nurse Goodchilds of that day opposed a ready rejoinder to the effect, that the deceased lady had been guilty of the crime of sewing on a Sunday, a reply which it will be observed possessed the double advantage of declining battle on the medical ground, and pouring in a flanking fire from the masked battery of religion, subject only to the disadvantage of selling a pit which the hearer could not well contradict, nor even the archives of Simancis disprove. A lake event, however, shows that story if transmitted by tradition may nevertheless have had its foundation in fact. Maximilian of Bavaria has died within four days from no more serious accident than the scratch of a pin, obtained in attaching an order to the breast of his coat. A fact bearing a somewhat startling analogy to this event occurred to a friend of mine. He had just received from the Bavarian Minister a letter containing information that the King had graciously decorated him with the Order of St. Machael, and was showing me with natural pleasure the enamelled insignia, when the news arrived of the donor's death as connected with one of this "fierce vanities." Without being very superstitious the new knight was somewhat staggered. It seemed as though a dead hand was holding out to tempt him a fatal gift. I consoled him by pointing out that as the star was that of a commander, it needed no pin to fasten it, being worn round the neck.

When in my last letter I mentioned the failure of the Stansfeld indictment I did not reckon on the vivacity of the opposition who, unable to assail the Ministerial position in front with any hope of success, are continually endeavouring to get round their flank, some ten days since, by a charge of Yeomanry Cavalry, and last night (17th) by aid of this figment of French police. It would have been too absurd had the Government been beaten by a *canard* which has never for an instant been believed among the people for whose delectation it was first invented. What success instead of *Dædalus* would be the best motto for those who trust to such a broken reed. A complaint more reasonable might be brought against Mr. Stansfeld, or at any rate against the Admiralty with regard to two of our mighty iron-clads, the *Warrior* and the *Hector*. I say it might be brought, I am equally sure that it will not be. During the completion of these ships it will surprise no one that sundry alterations of plans and fittings should have been advised, all of which have been liberally carried out by the contractor without stickling for any revision of the original contract. He could scarce have expected that on the settlement of accounts, the Admiralty would hold fast to the original agreement, disowning all that he has done in excess of it, and leaving him a loser of £60,000.

The first impression of a visitor to the Mulready Exhibition now open at South Kensington will be probably one of disappointment. When we know that the artist Academician for nearly half a century was one of the most industrious of men, and within three days of his death was at work in the Life School of the Royal Academy, it seems wonderful that one room, and that by no means large nor crowded, should contain all the works of importance which ever proceeded from his hand. Yet such is literally the fact, for I believe few or none of his paintings left the country. "Is this the mighty ocean? Is it all?" exclain Landor's Geber, and the same feeling will for a short time pervade many a visitor to this very interesting exhibition—only for a short time, however. Any even the most casual observer, must needs be struck with the wondrous point of perfection to which each painting has been brought up. Finish equal to Mieris delicacy of mind to which no Dutch painter could lay claim, anatomy worthy of Michael Angelo (whose device of an old man in a go-cart with the motto, "Still learning" was singularly well fitted to Mulready) these are the characteristic of each of the small canvases hanging around these walls. To endeavour by long paragraphs to convey a most imperfect idea of a perfect painting is a thankless task, but I will allude to one, the dispute on the Whistonian doctrines between Dr. Primrose and his friend Mr. Wilmot. The hands of the disputants are something wonderful in their life-like solidity The Vicar rests his right hand on his knee, his left is clenched with a somewhat pugnacious energy upon a folio lying on the table. Those of Mr. Wilmot are in thorough argumentative conjunction, the right marks off with finger and thumb on the extended digits of the left hand the various steps of the Sorites ladder he is obviously raising. When Mr. Sheepshanks saw this picture he exclaimed—Ah, Mulready, you never did hands like those for me!" The artist, determined to show that Ajax could, as Ovid says, beat Ajax, went home and on a very small piece of canvas, drew the bust of a mediæval Baron clenching convulsively of paper and a rose bud, and also of infidelity, to which the spy who has intercepted them is eagerly pointing with one hand while he supports himself on his employer's chair by means of the other. As a *tour de force* this scrap of canvas, no bigger than a sheet of note paper, is admirable as a pleasing painting it does not after all be Cawnpore, and by Excellency will probably visit Meerut and Roorkee before reaching Delhi Some of the principal members of Government, including the Finance Minister and the Legal Member of Council, will leave Calcutta about the 12th instant.

Those among us who believe that Mr. William Howith estimate of "ten thousand haunted houses in London well-known to the police" is more or less numerically accurate but substantially true, must have looked with trembling anticipation at the destruction of the well-known houses of Skinner Street. The locality is of the most favourable character for weird and ghastly reminiscences. Right in front of these long deserted tenements opens Cock Lane celebrated in the early annals of spirit-rapping. "Hosier's injured ghost" has given his name to a lane hard by, and the gloomy slope of snow hill at the summit of which Midwinter & Co. most appropriately dwell is haunted by more than one fearful memory. All anticipations, however, have been disappointed, and the railway invaders now reduced by Parliamentary rejection to a far from formidable body have happily relieved the city from a most unsightly nuisance without unearthing a single skeleton on which to base a sensation novel. The cessation of pantomimes,—which, however, still survive in a few instances,—and the near approach of Easter burlesques have left a short interregnum in theatrical novelty; and we are the more obliged to the French police for the intended melodrama by new and fierce conspiracy. It is unfortunate for them that the shrewd Parisians, accustomed to all the artifices of the dramatist, could not be got to view the matter seriously. They would laugh where tears or at least vows of vengeance against perfidious Albion were looked for at their hands, —and baulked: and the last hopes of the police playwright must have withered on his parchment, unable to restrain his sense of the joke, replied to the sham sentence of 20 years' imprisonment by a request to have back his horn. "The lusty, lusty horn is not a thing to laugh to scorn"; but I fancy Trabuco's ill-judged joke before the fall of the curtain may obtain for him a year or two of real, imprisonment, by way of warning. It was left to Mr. Wat. Tyler Cox and Mr. Hennessy to endeavour vainly to interest the House of Commons in the contemptible insinuations of the Procureur General, and they fairly, quite fairly, laughed down Alderman Rose's enquiries as to whether Mr. Stansfeld would venture to deny having entertained as a guest a man whom Mr. Stansfeld had just before announced to be a valued friend of 18 years' standing. "Mitte sectari rosa quo morator" was whispered in the House: "don't listen to old Rose's twaddle," and a quotation from the same author "rixâ solvuntur tabulæ" may finish the silly affair. A sculpture competition has been promoted by the Council of the Art Union, a prize of £600 having been offered, but I regret to say without much success. Fourteen statues and groups are now in one of the courts at South Kensington, though as yet the artists' names are undisclosed, there needs no ghost to tell us that the best artists have as usual kept aloof. An awful (I speak as an American) figure in scanty drapery and bare feet doing duty for Lady Macbeth, an immensely fleshy rather than muscular Samson, a tolerably natural and national Lady of the Lake: such are the principal figures which meet the visitor's eye, and sadly thwarted so they look from the unlucky proximity of Michael Angelo's terrible Moses and the frowning young giant whom the artist thought fit to call David. A Virgin sustaining the dead Saviour is, however, a worthy attempt in a great line, and a graceful Imogen in boy's clothes has good Academic qualities which will probably lead to its obtaining the prize.

The fearful catastrophe at Sheffield is likely to be the subject of serious investigation, inasmuch as the more closely it is enquired into the stronger seems the evidence that timely warning such as would have saved many lives was practicable and ought to have been given. Certainly the impression that the embankment was unsound was very prevalent, and in some cases was acted upon greatly to the advantage of the prudent parties. One gentleman saved a valuable flock of ewes by driving them up to his house and folding them in his billiard-room. The descriptions given strikingly recall those of the awful inundation of the Dranse at Martigny in Switzerland, even to the partial and ineffective effort to give passage to the impending waters; and as in the earlier instance so in the later, the difference between life and death has often hung on the merest thread. One man at Sheffield hung by a window sill till drawn inside, and many similar stories will doubtless have to be told, or may remain ever untold.

The following letter is an instance of mercantile precocity which may amuse you. It was extracted from the pocket of a very little schoolboy at Harrow, and was addressed to a well known dealer in relics.

MADAME.—As I hear you dispose of pieces of Byron's tomb, I write to inform you that I have in my possession several pieces of Byron's tomb, which I shall be happy to let you have if you will name your own price, varying from ¼ an inch to 1½ inch.—Your obedient servant, ADDRESS.

Harrow.

I hope the young iconoclast had finally to make a bargain with Mr. Butler's birch-rod.

BOMBAY.

WE hear that the Deputy Collector of Ahmednuggur intends shortly to apply for and retire on his pension.

MR. H. SUMMERS, Sub-Assistant Revenue Superintendent in Guzerat, has been appointed as Deputy Collector and Magistrate of Broach.

THE *Cospatrick*, with the supplementary wire of the Persian Gulf telegraph, arrived in harbour yesterday.

THE High Court Appellate Side was closed yesterday on account of a Hindoo Holiday called Ram Naomee.

IT is reported that the P. & O. Co. intend reducing their rates between India and England very considerably.

OWING to the indisposition of Sir Joseph Arnould, one of the Divisional Courts on the Original Jurisdiction side of the High Court was closed yesterday.

WE have been informed that out of the three cases of Europeans attacked with cholera, during the last week, although one terminated fatally, the other two are progresing towards convalescence.

WE learn that Lieut Fletcher, who was injured in the tiger affray at Khandalla, of which we published an account in our yesterday's issue, is the son of the senior Chaplain of the Cathedral.

THE following passengers will proceed this day by the British ship *Haswarig*, Captain J. L. Parker, to London:—Lieutenant F. Heddlecoat and family and Mrs. Muller and infant.

A COLLECTION on behalf of the Indo-British Institution, Bombay, will be made at Colaba Church on Sunday morning next, the 17th instant, after a Sermon by the Revd. C. D. Du Port.

IT is contemplated by Government to abolish the appointments of Duftardars and to appoint in their stead additional Deputy Collectors, possessing a competent knowledge of the English language.

MR. JANARDHUN WASSOODEW, who acted for Mr. Manockjee for some months, is the person spoken of as most likely to be appointed an additional Judge of the Bombay Small Causes Court.

THE *Severn* took her final departure from Bombay yesterday. Shortly after getting under weigh a man fell from the top into the water. The ship was immediately put about, and every search made for him, but without avail.

WE are informed that the next ship belonging to the Iron Ship Company (Limited) was launched from Messrs. Charles Cornhill & Co's ship yard on the Clyde on Thursday, the 10th March last and was named *Schah Gadee* (The Princess.) The ship is said to be a very fine one, about 1,000 tons register, similar in many respects to our Bates' ship the *Norah Creina*. It is said that another ship was to be launched for this Company on the 24th March last.

THE following Programme of Music to be played by the Band of the 28th Regiment on the Esplanade this evening:—

March.—"Adieu" ..... Schmuck.
Waltz.—"Faiz Star" ..... D'Albert.
Cavatina (op).—"Ernani" ..... Verdi.
Quardrille.—"Huguenots" ..... D'Albert.
Selection (op).—"Lucia de Lammermoor" ..... Donizetti.
Galop.—"Race" ..... Schmuck.

GOD SAVE THE QUEEN.

A VERNACULAR contemporary states that one evening, while the Manager of the Branch of the Bombay Bank at Baroda was taking a drive, he knocked down a subject of His Highness the Guicowar; and in consequence of his not accompanying the sepoy who came to the Office to take him before the Resident, a guard was placed on the premises of the Bank. The Manager wrote immediately to the Resident what had taken place. The latter gentleman wrote to his Highness requesting an explanation. In return he was informed that the Manager not having paid the summons issued in the first instance broke the law, and that he his (Highness) had not granted permission to allow a Bank being opened in his territory, and that he wished it to be closed. He added that the various modern observers that he saw no clause in the treaty between His Highness and the British Government to prohibit British subjects from entering the territory. The full particulars of the dispute have yet to be received.

WE learn that Miss Grattan is about to give a series of final performances before her departure for England. She will be assisted by the members of the 28th Foot, who have kindly come forward to do their best for her on this occasion; and, from what we hear of the very creditable way in which the "Slashers," acquitted themselves with regard to theatrical entertainments, both at Malta and at Nusseerabad, we have little doubt they will give equal satisfaction on the boards of the Bombay theatre.

The pieces chosen "The Somnambulist," and "Loan of a Lover," the latter of which these, with the excellent band of the 28th (which Major Roberts has kindly permitted to be present) combined with entirely new scenery, will, we have no doubt, secure "bumper houses," if this fact of the performances being got up for the benefit of Miss Grattan, will not alone do so.

The dates fixed are Thursday the 21st, and Monday the 25th April. Tickets can be had at our office, from Monday next, inclusive.

AMONGST our extracts will be found one from the *Times of India* on the subject of a Federal organization of the various Presidencies and Sub-Governments of India. That paper has heard that Charles Wondos is favourable to the measure, and has recommended the Viceroy to meet the Governors of Bombay and Madras at a convenient place, to consider the question. The story is very like a Bombay *canard*, for whilst all Sir Charles Wood's measures of Finance are clearly tending towards centralization, and every day we have proof of the determination to concentrate all office seekers, nothing can be more improbable than a scheme to render the Governors of Presidencies and Lieutenant-Governors of Provinces independent of the control of the Supreme Government, particularly in the Financial Department. Sir Bartle Frere has himself already had proof to the satisfaction of the Governor General in Council, and perhaps the Secretary of State, that control is absolutely necessary. The Governor of Bombay has a largeness of view and a rapidity of decision which are invaluable. He would do a great deal more than he is authorized to do, were his a Federal government; but the finances of Bombay would soon be exhausted, and the Federal Government or Bombay would soon have to seek the assistance of the Supreme Government of India. There is, no doubt, much obstruction and delay in the present system, and Lieutenant-Governors feel their energies checked; the system in fact has its faults, but we believe these faults are trifling in comparison with those which would arise from the unlimited power advocated by the Bombay paper. We often hear of the disgust felt at Bombay in consequence of interference in measures which are felt to be of vast importance on the spot, but which sadly clash with the economical measures of the Minister of Finance. Thus we hear it said that the Governor of Bombay thinks he is fully entitled to deal as he pleases with unappropriated balances. Cash saved out of some estimates would be amazingly useful in carrying out some plans of improvement, and in extending others originally cramped by financial necessities. This he would do at once were the constitution of the Presidencies Federal, but as it is he is obliged to refer to a hard Financial Minister, supported by two delegates from the Secretary of State. In this manner we can easily see how much the subordinate Presidencies must feel the kind of control exercised. The Financial Minister might have a fellow feeling with them, for he cannot quite have forgotten how he once resisted the controlling power of the central authority. But the exigencies of finance will not be denied, and the Minister at the centre must see everything in a very different light from that in which he used to view matters when he was dependent on the central authority. The proofs accumulate daily that no system but that of a strong centralized power can expect to govern India safely and economically.—*Englishman.*

THE LATE RAILWAY ACCIDENT NEAR THE DADUR STATION.

THE unfortunate man Byramjee Nowrojee who was injured at the late accident near the Dadur Station, and who has since been lying in a precarious state at the Jamsetjee Hospital, died yesterday morning at 11 A. M. at his residence Cowasjee Patel Street, Fort. An inquest was held yesterday afternoon on the body when the following evidence was recorded.

Cursetjee Jamsetjee Maistonjee deposed:—I am a merchant, and deal in coal, and live at the Cowasjee Patell Street, Fort. The deceased was my uncle. He was about forty-seven years old. In consequence of information I received on the morning of Wednesday the 6th instant, I went to the Railway Station at Borce Bunder, where I learnt that the deceased had been removed to the Jamsetjee Hospital from the Railway Station at Byculla. I repaired thither and saw the deceased laid on a cot with his right leg bandaged.

as well and as easily done here and elsewhere. It was merely the lessons taught by a 35 years' progressive career of the "Brahmo Somaj" that he wished us to take to heart, and ponder upon; and fearlessly coming onward, unmindful of the consequences, boldly proclaim to the world that they were uncompromising adherents of Truth, not merely by words, but by unmistakable deeds.

That he was not a pure denouncer, a mere talker, he unequivocally showed by boarding and messing with a Christian convert; and, whatever may be said of the conduct of his brother Brahmos, nothing derogatory could be said of him, at all events during the short time that he sojourned in our island.

In his exhortation he had, no doubt, calculated upon education having done its work, which it has never in a single instance been known to fail in,—in whatever shape and at whatever time and place it is brought to bear on the minds of mankind. He could not but believe that the educated natives of Bombay,—and that Bombay has amongst its native community many highly educated members cannot possibly be doubted,—that the educated natives of Bombay had, as a matter of course, imbibed and thoroughly incorporated into themselves sound social, moral, and religious principles; had come to see the errors of their forefathers; that their consciences could not approve of many of the revolting observances enjoined by the modern Puranic religion of the Hindus; that they were quite ripe for a change; and that what they wanted was simply the moral courage which could raise them above the shelves, and thus assist their other principles to come out triumphant in this war of light against ignorance, superstition, and bigotry. Moral cowardice, the Baboo must have thought, was the only failing of Young Bombay; but for this every thing would go on smoothly and steadily—consequently the whole burthen of his eloquent, enthusiastic, and touching appeal to the natives was towards the casting aside of this awful influence. Once freed from the clutches of this monster, their career could not possibly fail to continue of success, and carrying everything before it. How sadly, however, must he have been disappointed when the cold, measured words of the leader of the educated natives fell on his ears! But nothing daunted he caused several meetings of the leaders to be convened, that they might there discuss the points more calmly and at leisure, so that they may be enabled to come to some determination as to the course they should take in future; but, painful to relate, nothing satisfactory or promising resulted therefrom; and Young Bombay was at the end as distant as ever from taking a step in the right direction. The meetings, however, served a useful purpose. They plucked the would-be peacocks of their borrowed feathers, and shewed them in their true lights. They proved beyond question that every body was the victim of appearances—that they were all sadly taken in;—and had it not been for the opportune coming of the Bengal reformer among us, we should have continued, God knows how long, in our pleasant dreams of reform, achieved under the banners of the self-constituted, self-complacent leaders, whose double dealings, fortunately, were then laid bare to the astonished gaze of the collected few, and to the ridicule of the public at large.

The Baboo, as you know, has left this place to return to his native country, Bengal, deeply disappointed at the ill-success he has met with, and carrying with him a low opinion of the so-called highly educated natives of Bombay. We can, however, fully assure him, and the knowledge may be some consolation to himself, that his advent here has really done a great deal of good. It has been instrumental in making known the real characters of the leaders of Young Bombay of the present time, and what is to be expected from such men in future; and has succeeded in infusing a spirit of independence in the hearts of those reformers who "would if they dared" come forward, to such an extent as to render them bold to throw away their allegiance to them, and now think of working for themselves. That such a state of things cannot fail soon to show good fruit need not be told. But, for all this, every well-wisher of the natives should be sincerely thankful to the Baboo. I can but wish him a pleasant and safe journey back and a long career of advantage to himself and usefulness to his fellow-countrymen.

10th April. A. C. S.

SKETCHES IN PARLIAMENT.

(From the Illustrated London News.)

NOTHING is more significant of liveliness in Parliament than when the Opposition takes up the baiting of Ministers as a pastime from five to seven on most evenings. Just at present the Under-Secretary for Foreign Affairs is invested with the character of the "bull" in the game, and being, as he is, peculiarly susceptible of irritating influences, he encourages attack. In truth, Mr. Layard, owing to what appears to be an overloading of his mind with a variety of topics, has always been somewhat loose in his oratorical displays and unconsciously, perhaps, is often rash and incorrect in assertion, while he sometimes answers questions in a way which renders it necessary for him subsequently to explain and amend what he had said. We have had a taste of his quality in both respects; for whereas, in a manner which is peculiar to him, he slipped out, with an air perfect belief, that the *Illustrated London News* was at times guilty of something like a fraud on the public, by palming off pictures of scenes in distant countries as the productions of its own artists which were, in fact, manipulations at home of far different localities, he has been constrained to rise in his place in the house and declare himself wholly in the wrong. Fallibility of this kind in a responsible Minister in the House of Commons, when it becomes general, is very damaging. In the matter of the papers on the Danish question poor Mr. Layard is terribly bothered. He knows of course the cause of the delay in their production, and knows that whenever Mr. Bentinck or Lord Robert Cecil, with a marked smile indicating a foregone conclusion in their minds, asks when they are to be forthcoming, they are insinuating that they are undergoing the process of judicious "cooking," and the Under-Secretary with all his self-contentment, replies in a conscious blustering manner which tells the tale only too plainly. This apparently small matter very nearly brought on a Ministerial crisis last Monday night.

It was a symptom of that organisation of the Opposition which we have remarked upon as evidently existing this Session, that whereas there was nothing to lead to the supposition of a scene, the benches on the Speaker's left were crowded at an early hour; and the Ministerialists, seeing this gathering, took the hint and mustered strong on their own bench by the time Disraeli, having laid aside the suit of sables which he has worn all this year, and equipped in a peculiary airy costume; so that, looking to what afterwards occurred, it may be taken that he had prepared himself, like an athlete, for a display of activity. Accordingly, at the critical moment, when Ministers hoped that the House was about to slide into the orders of the day, he sprang up with a suggestive alacrity, and delivered one of the smartest and most telling speeches which have come from him for many a day—an impeachment of the foreign policy of the Government which might have been drawn by the author of "Junius." Confusion and something like alarm on the Treasury bench, for Lord Palmerston was absent, perhaps with a little malice, leaving his recalcitrant colleagues, Mr. Gladstone and Sir George Grey, to face a difficulty which he only was capable of meeting. In this, whisper went to whisper, and, outwardly, deadly calm, and measured in speech, Mr. Gladstone retorted with no little effect, perhaps with a latent idea of showing that, after all, he has some qualifications for leadership; but, somehow, he did not hit off the main body of the house, and there was almost a row, in the midst of which intervened that pacificator-general, Mr. Bernal Osborne. The matter which stood for discussion was the Navy Estimates. Now, on this ex-Secretary to the Admiralty any other Liberal member dealing with this subject may be supposed to exercise an irritating influence; at any rate, this time he came out in his most concentrated hardness and bitterness of style, and made a motion which the ever kindly and charitable mind of Mr. Roebuck translated into a vote of want of confidence in the Government, and being rashly and hotly accepted in that sense by Mr. Gladstone, the Ministry was in peril of an unprepared division.

Whoever else was frightened, certainly nobody was more seriously alarmed at such a state of things as this than Mr. Disraeli. There must have flashed through his intelligence an idea that if this sort of thing were allowed to go on, some day he, too, as a Minister, might see some Bernal Osborne suddenly rising from a remote corner of the house, and throwing a shell into the Ministerial ranks which involved a blowing-up very different to that which the occupants of the Treasury Bench accept generally as a condition of their vocation. His interposition, therefore, was decided in speech and action, for when the division came he and the whole of his friends around him left the House. The storm raged on, however, for some time, and Mr. Kinglake took advantage of the occasion to retort on Mr. Roebuck a civil sneer on a former evening about the propensity of the member for Bridgwater to discover a mare's-nest, and did it well; and in the event the votes went wholly in favour of Government, just before Lord Palmerston, who must have heard of the danger which had arisen, came down, despite of gout and rheum, and manfully sat out the rest of the evening. His presence was not unneeded, for there was a struggle about getting on the Estimates, in which the Government made no very powerful resistance; and in the end a great part of the sitting was occupied by a tremendous Ferrandic—that is, Mr. Ferrand was allowed to tell his three-told tale of the peccadilloes of the Admiralty at Plymouth, with an effect which was humorous, though not, perhaps, in the sense he could have desired it; while all the careful watching and critical observation of Mr. Stansfeld were unable to give him material to reply to a demonstration which was only remarkable because it was noisy and long and, above all, a special display of egotism.

Mr. Leatham, the young and aspiring member for Huddersfield, whom we have before now designated as a master of the oratorical small sword, in a speech which was as pointed as it was amusing—the subject being the relative merits of Wakefield and Leeds as an Assize town for Yorkshire—and in which he humorously roasted Mr. Baines to a turn, spoke of that gentleman as going about with "a single-barrelled Reform Bill at full-cock in his pocket." The phrase is equally applicable to Mr. Locke King, who on Tuesday last let off his single-barrelled piece, which somehow is always missing fire at the second discharge. For the first time these two years, when he rose there was a faint cheer from the self-asserting reformers, which sounded very much like a cackle, but which seemed to give Mr Locke King unusual encouragement, for we do not remember him ever to have been so firm and decided in manner and to have got out of that half apologetic style which is peculiar to him, as he was on this occasion. He seemed as if he expected instant and fierce opposition, and must have been rather vexed to have thrown away such unusual energy as he displayed when the Home Secretary, with scarce concealed pooh-poohing of the matter, said, in the most off hand way, that he was in possession of the feeling of the whole House, and that was that the discussion of a measure which proposed to reduce the qualification for the county franchise to £10 should be postponed, while they really did not care if it ever came to be discussed at all. Reformations are rare enough; but self-reformations, uninfluenced by pressure or a certain penal squeezing, are next door to impossibilities; and a Parliament which is imbued with such a self-belief as that which characterises the present is not likely to listen to the reforming voice of a far more select and selective chamber than Mr. Locke King.

It would seem that the Government were again unprepared for an Opposition assault on Tuesday. It seems evident that they did not suppose that there lurked behind Mr Seymour Fitzgarald's motion for papers relating to the case of the Shannon a steering wheel, one of the most damaging debates for Ministers that has come off since their accession to office. Mr. Fitzgerald is so accustomed to infuse an amount of vocal and gesticulative energy into every speech he makes, that it was not surprising that the Attorney-General did not take the matter to be so serious as it afterwards prayed; and he contented himself with a plain, calm judicial expositions of the case, without imparting into it any of those flashes of eloquence, and brilliant and sudden illustrations of his argumentation which are scantily described by the familiar words points and hits. If he had believed that this was an occasion when the Opposition could put out a shoot of strength on the face of it, might well have been believed not to belong to them, he would probably have waited for Sir Hugh Cairns, instead of taking the initiative in the debate on the part of the Government, and then he would have shown what he can do in a reply. It was hardly an exaggeration of phrase on the part of Mr. Walpole when he said, that since the days of Sir William Grant and Sir James Mackintosh, there had not been delivered such a masterly exposition of international and constitutional law as that delivered by Sir Hugh Cairns on this occasion. Indeed, he seemed to have been inspired out of his usual calm but forcible ratiocinative style, and to kindle into a flame of strong and impressive eloquence. In fact he was under the influence of a personal feeling, which is ill expressed by the term rivalry. He has for some time past, and especially on the question involved in the seizure of vessels alleged to be for the service of the Confederate Americans, come so directly into contest with Sir Roundel Palmer, and their positions in the House and in their relations to their parties are so cognate that it is no wonder Sir Hugh is put upon his mettle. On this occasion every other word was "the Attorney-General," and what he said did not of course, lose any force by the recollection that Sir R. Palmer could not retort in person; while there was not much to be feared from the responsive efforts of the Solicitor-General. Indeed that learned gentleman, at the commencement of his speech, rather made a mess of it, his observations being anything but in good taste, and he received something like a check from the House. But he soon recovered himself, and by dint of loud speaking, a certain audacity of manner, and a skilful skimming round and glancing at, rather than running full tilt at, the arguments on the other side, and by rushing through difficulties which he could not overleap, he made an effective speech and showed some qualities as a debater. Nevertheless, towards the end of the discussion the Government was in rather a sorry plight, the game being clearly in the hands of the Opposition, when, from the very midst of the Tories, rose Mr. Thomas Baring, and, in one of those irascible and tearing speeches which he sometimes delivers, positively abused the opposition for not supporting Government and eulogised Ministers, in *ex cathedra* tone, which had an extraordinary effect on the House which rather believes in the head of the firm of Baring; and at that moment did not see, or choose to see, that the half argument, half vituperation to which they were listening was the personal and mercantile rather than the political opinion of the speaker. However, the diversion was most effectual, and it sent Ministers in spirits to the division, which was more than sufficiently in their favour; for somehow, although they are decidedly nowhere in the debates of the year, they retain their position when it becomes a question of voting. How long this may be is said to be a question.

FINANCIAL STATEMENT, 1864-65.

BY THE HON. SIR C. E. TREVELYAN, K.C.B.

APRIL 7TH, 1864.

I REMARKED in my last Financial Statement that, after a long series of Indian deficits, the year 1862-63 opened a new era. The account of that year has now been completed, and the surplus of Income over Expenditure amounts to £1,827,345, which sum was added to the Cash Balances.

Compared with the Budget Estimate of the year, the improvement is £1,647,531, or, according to the Secretary of State's corrected Statement, £1,183,631. The increase in the single item of Opium was £1,755,476. Mr. Laing's Estimate was £6,300,000. The actual receipts were £8,055,476.

The increase in the Revenue of India during the last five years, corrected according to the actual accounts, is as follows:—

1858-59	£36,060,788
1859-60	£39,705,822
1860-61	£42,903,234
1861-62	£43,829,472
1862-63	£45,143,752

The most important event of the current year 1863-64, in its bearing upon the finances, has been the depressed state of the money market. The first symptoms of this appeared at Bombay in October, and throughout the last six months of the year the revenue has suffered from its injurious influence. Upon the Opium revenue the effect has been particularly marked. The average price of the Calcutta sales during 1862-63 was Rs. 1,429 a chest. The averge price during the first six months of 1863-64 was Rs. 1,371. The average price of the five sales which have since taken place is Rs. 1,100. At Bombay, owing to the scarcity and dearness of money, which afterwards extended to China and caused various failures in the prices there, the taking out of Opium Passes at the fixed rate of Rs. 600 a chest was almost suspended. Last year, in order to get the benefit of the high prices, every available chest was sent down to Bombay. This year, a large number of chests are held back, awaiting a better state of the money market, and the greater part of the receipts from the Pass duty will be thrown forward to 1864-65. The Budget Estimate for Bengal will be rather more than realised; but there is an estimated deficiency of £1,150,000 on the entire produce of this branch of revenue in the two Presidencies of Bengal and Bombay.

Two other sources of revenue show a small decrease owing to exceptional causes. "Customs" are £15,400 less than the Budget Estimate, and £140,166 less than the actual receipts of 1862-63. The import trade, from which the greater part of the Customs Revenue is derived, has continued in a depressed state, owing to the high price of Manchester goods and the abnormal condition of the money market. The other item is Salt, in which there is a decrease, compared with the Budget, of £124,100; but an increase, compared with the actual receipts of 1862-63, of £34,150. Owing to the unusually large quantity of duty paid salt which came into the market in Bengal in 1862-63, the decrease there is £200,000, but there is an increase of £27,500 in the Punjab and of £61,000 at Madras.

The other sources of revenue show satisfactory improvement.

In Land Revenue the increase is general throughout India, amounting to £572,100 compared with the Budget Estimate, and £719,853 compared with the actual receipts of 1862-63.

In "Forest," which is now separated from "Sayer," there is an increase of £41,900.

In "Abkaree" there is an increase of £154,700 compared with the Budget Estimate, and £42,920 compared with the actual receipt of 1862-63. This increase would have been larger, but for a falling off in the North-Western Provinces owing to the introduction of the Sudder Distillery System in May last. The object of this system is to raise a maximum Revenue from a minimum consumption. The loss of Revenue is not to be regretted so far as it is caused by the cessation of the inducements to the intemperate use of spirits held out by the former contract system; but it is not desirable that there should be a virtual prohibition of the ordinary wine of the country,* which can only benefit the Smuggler. The experiments is in safe hands, and the whole of India will gain by its being satisfactorily worked out.

The "Income Tax" shows an increase of £88,800 compared with the Budget Estimate, of which £51,700 occurs in Bombay. Compared with the actuals of 1862-63, when the tax was one per cent higher upon incomes above Rs. 500, and the Tax of two per cent. on incomes below Rs. 500 had still to be collected for three months, there is a decrease of £487,212.

"Stamps" show an increase of £208,600 compared with the Budget Estimate, and of £242,562 compared with the actual receipts of 1862-63.

The other items are under heads the receipts of which accrue under no fixed rules, but vary with the circumstances of the time. They show an increase of £5,700 compared with the Budget Estimate, and of £640,797 compared with the Actuals of 1862-63. The falling off of £125,400 in "Military Receipts" when compared with the Budget Estimate, is chiefly caused by the cessation of the nominal receipts from cash payments between Departments; and the diminution of £250,700 under Public Works arises, partly from the withdrawal, from this head of receipt, of funds which, although received by Public Works Officers, were expended for, and had been finally appropriated to local objects and partly from Public Works Receipts having been over-estimated.

The whole of the Revenue of the year, including Opium, is less than the Budget Estimate by £217,700, and then the Actual Receipts of 1862-63 by £330,392. Excluding Opium, there is an increase of £932,300 compared with the former, and of £815,224 compared with the latter. The temporary falling off in a branch of Revenue which is peculiarly dependent upon the state of the money and produce markets, has, therefore, been almost compensated by the continued improvement of those branches which are a true index of the condition of the people. The increase of £710,853 in the Land Revenue compared with last year, furnishes decisive proof of the prosperous state of the agricultural community. It must arise from extended and improved cultivation, for there has been no enhancement of rates. The increase of nearly £242,562 in the produce of the Stamp Revenue, in like manner shows the activity which has prevailed among the Commercial classes and the increasing extent of their transactions.

Before noticing the expenditure, it is necessary to mention that the practice of dividing the charge for the same service among several Departments has been discontinued, and the grants are now shown, according to the English method, under the Departments which undertake the respective services. Therefore, although the aggregate sum of the Estimate published with the Financial Statement of the 30th of April last, is the same as that of the Budget Estimate now given, the details vary under most of the heads of expenditure from those which appeared in that Estimate.

The increase under "Allowances, Refunds, and Drawbacks," £47,700, is nominal, the entire amount being on both sides, and the payments being claimable of right. Compared with the Actuals of 1862-63, there is a decrease of £26,766.

The increase under "Salt," £56,475, arises in Bengal and Bombay. In the former Presidency reductions in Establishments were not effected so early as was anticipated, and in the latter, the purchase of Salt, which had previously been shown under a suspense head in the "Debt" Account, is now shown as a charge against Revenue. Compared with the Actuals of 1862-63, there is a decrease of £164,511.

The increase under "Opium," £108,700, is caused by the large advances made to cultivators at the increased rates, and by the sums expended in buildings. Compared with 1862-63, there is an increase of £253,122.

The increase of £36,504 under "Mint" arises from the more full employment of the Mints at Calcutta, Madras, and Bombay.

The increase under "Army," £150,309, is caused by the expenditure, estimated at £200,000, arising out of the Sitana Expedition, and the movements of Troops connected with that Expedition and with the Camp of Exercise which was at one time contemplated. Compared with 1862-63, there is an increase in the Military expenditure of £956.

The increase under Marine charges, £244,344, is caused by the Marine Establishments at Bombay not having been reduced to the extent intended. Compared with 1862-63, the decrease is only £193,390.

The sum appropriated for "Public Works" by the Budget of 1863-64, irrespective of the construction of Railways, was £4,995,100, after which a grant of £413,300 was made, which has brought the total amount up to £5,408,575; but according to the best information that can be obtained, at least £250,000 of this will not be expended previously to the termination of the Financial year, because the available supply of labour is limited in many parts of India, and professional establishments cannot be suddenly expanded to meet pecuniary demands upon them. The sum at which the expenditure for "Public Works" has been taken in the Regular Estimate is therefore, £5,158,575. This is £163,475 more than the Budget Estimate, and £757,943 more than was expended in 1862-63.

The Budget Estimate for "Education, Science, and Art," was £552,300. Owing, however, to the late period at which most of these additional grants were made, and to the time occupied in the administrative arrangements to give effect to them, it is improbable that the sum expended within Financial years will exceed £502,340. This is an increase over the Budget Estimate of £40,700, and of £101,939 over the expenditure of 1862-63.

The decrease under "Interest," £98,208, is caused, partly by the reduction affected in the Public Debt by the purchase of Government Securities, and partly by the exclusion of Unclaimed Interest, after a careful calculation of the amount likely to be required with 1862-63, there is a decrease of £106,680.

Under "*Nett* expenditure in England" there is a decrease of £312,118, which arises from an increase of £132,662 in the Home Receipts, and a diminution of £179,447, in the Home Charges.

"Guaranteed Interest on Railway Capital, less Net Traffic Receipts," is also less than the Budget Estimate by £71,492, the Net Traffic Receipts having been larger than was expected by £88,667.

According to the Regular Estimate, the net increase in the expenditure compared with the Budget Estimate is £231,546.

The Budget Estimate assumed a surplus of Income over Expenditure of £480,775. According to the Regular Estimate, the surplus will be only £31,529, being a difference against the Budget Estimate of £449,246. My own expectation, however, is that, when the accounts of the year are made up, the customary result of increased receipts and diminished expenditure will appear, and the surplus will be found to be as large as was originally estimated by me. Compared with the actual accounts of 1862-1863, the Regular Estimate for 1863-64 is worse by £1,795,816. This is mainly due to the difference, amounting to £1,295,476, between the receipts from Opium in the former and in the latter year.

In my last Financial Statement, I announced, on behalf of Government, that any funds that could be expended with advantage on Roads, on Works of Irrigation and Navigation, or on any other useful works, would be granted during this financial year, in addition to the large appropriation for Public Works, amounting to nearly £5,000,000, made by the Budget, and to £4,000,000 more estimated to be required for the construction of Guaranteed Railways. I also said that if, in the course of this year, any well-considered plans for promoting Education were brought forward which could not be provided for from the grant of the year, a further appropriation would be made. These pledges have been redeemed. No objection has been made to any proposal for Public Works or Education on the score of want of Funds. The additional grants for Public Works have amounted to £413,475, and for Education to £50,700. They will not be spent within the year, as has been already stated; but the Government did all that was in its power.

I also showed how much a healthy state of the Finances would be promoted if, instead of paying for Public Works out of the Cash Balances, the whole expenditure of the year, including the great Public Works grants, were provided for out of Ways and Means raised within the year, and the surplus of the Cash Balances were employed in extinguishing Debt. This policy had been acted upon. Including the Public Securities purchased from the Currency Deposits, which are held to meet a possible, but extremely improbable, demand for the payment of an equivalent amount of Government notes, the net annual charge for Interest here and at home has, within the last two years, been reduced by half a million. The operations alluded to by me are as follows:—

At Home.	£
East India Bonds paid off	256,200
Loans on Security of East India Bonds repaid.	1,500,000
Debentures paid off	5,557,000
In India.	
Government Securities purchased out of the Balances at Calcutta	1,000,000
Ditto ditto, out of the proceeds of the sale of Waste Lands and Confiscated Estates	100,000
Ditto ditto, out of the Currency Deposits under Act XIX. of 1861	3,000,000
Tanjore Debt and Treasury Notes and Bills paid off	431,303
Loan repaid to the Rajah of Cashmere	60,000
Cancelled Government Securities of the Rebel Narain Sing, after deducting £75,000 to make a provision for his brother by adoption	200,200
Total	£12,105,003

On the other hand, non-transferrable Notes have been granted for £669,067 for the investment of sums belonging to the Pension Funds of different branches of the public service, but, as the Government has bound itself to receive the available balances of these funds, whether the money is wanted or not, and to allow rates of interest higher than the usual rate, they should be distinguished from the ordinary debt. These transaction have in them more of the nature of grants than of loans.

It must be remembered, that, as was mentioned in my last Financial Statement, we borrowed, towards the close of the Mutiny, five millions sterling more than we wanted.

According to the Budget Estimate, the Cash Balance on the 30th April 1864 would have been £15,427,400. According to the Regular Estimate it will be £14,533,834, or £893,566 less. This is the balance which remains in hand in India after providing for the payment of the Drafts of the Secretary of State to the extent of £9,000,000; and for payment to the several Railway Companies and the Irrigation and Canal Company, amounting to £3,873,567. The sale of the Secretary of the State's Bills upon the Indian Treasuries has given great relief to trade, by obviating the necessity for the remittance of an equal amount of Bullion from England; and further aid has been afforded by gathering up our Indian balances, and sending to Bombay every available rupee to be exchanged for a portion of the Bullion which the Mint was unable to coin with the requisite speed. The working power of the Mint has been lately much increased by additional machinery.

At home, there are only two Treasuries—the Bank of England and the Bank of Ireland—and an annual expenditure of upward of £70,000,000 is worked by a Cash Balance which seldom amounts to more than £6,000,000; and even this is exhausted by the payments of January 1st at the end of the quarter. In India, there are 211 separate Treasuries, which have to be kept in funds to provide for the payment of the Troops and other current demands; and, with a total annual expenditure of only £44,000,000, including the payments of the Secretary of State's Drafts, the average Cash Balances in India have been in 1860-61, £14,144,240; in 1861-62, £16,451,621; in 1862-63, £18,322,423; in ten months of 1863-64 £15,376,033; and in the whole 46 months £16,103,907. This is in addition to the Cash Balance to the credit of the Secretary of State in London. Therefore, although the difficulties are great, there is still much room for improvement in India in this important branch of finance; and arrangements have been made, by a careful classification of the Treasuries, and a strict limitation of the amount to be retained in each, for keeping the Balances in the Provincial Treasuries as low as possible, and for promptly remitting all surplus funds to the General Treasuries at Calcutta, Madras and Bombay, in order to their being utilised for the public service. These large accumulations of silver under the name of Cash Balances, are one of the causes of the scarcity of that metal. Their amount for each month since May 1860 will be seen from the Table in the Appendix page 1.

I now proceed to the expenditure for 1864-65.

In "Allowances, Refunds, and Drawbacks" there is an increase, compared with the last Budget Estimate, of £20,040, but as this item is incapable of strict regulation, it calls for no remark.

In "Land Revenue, Forest and Abkaree," there is an increase of expenditure amounting to £245,368 compared with the Budget Estimate, and to £270,450 compared with the Regular Estimate of 1863-64. The progress of improvement has given value to the Forests, and exertions are making to save them from further dilapidation by a more considered system of conservancy. This is one reason for the increased expenditure; another is the employment of additional Establishments in every Province to revise the existing Land Revenue Settlements, with a view to give to India, at the earliest practicable period, the advantage of a permanent limitation of the Land Tax, a measure which is the true keystone to a state to allow of this, of a thirty years' lease. The outlay upon this and upon the conservation of the Forests, is of the nature of a reproductive investment. The financial results, direct and indirect, of the Permanent Settlement, will be of the most important kind. One effect will be that the charge for the settlement and collection of the Land Revenue, which has become a very serious item, will be much diminished.

There is a reduction of £5,377 in "Assessed Taxes," and of £76,017 in "Customs" compared with the expenditure provided for in the Budget Estimate of 1863-64.

In "Salt," there is an increase of £50,372 compared with the Budget Estimate of 1863-64, which chiefly arises from the provision made at Madras for an increased quantity of salt for consumption in 1864-65; but there is a reduction of £170,614, compared with the actual expenditure of 1862-63, caused by the cessation of the Government manufacture in Bengal.

In "Opium" there is an increased expenditure of £253,161 compared with the Budget Estimate, and of £144,761 compared with the Regular Estimate for 1863-4. This also is of the nature of an investment to be reproduced in increased receipts. The increase in the rates of payment to cultivators has produced that extension of the cultivation which was pronounced by Mr. Wilson and Mr. Laing to be indispensable for the preservation of the Opium Revenue.

The expenditure on "Stamps" is substantially the same as in the Budget and Regular Estimates for 1863-64.

The expenditure on the three Mints of Calcutta, Madras, and Bombay shows an increase of £89,900 compared with the Budget Estimate, and of £53,365 compared with the Regular Estimate of 1863-64. This arises from the necessary preparations for an increased coinage of Silver and Copper money during the ensuing year, the expected fruit of which is seen in the estimated increased receipts from this source, amounting to £78,500, compared with the Budget Estimate of 1863-64.

Both "Post Office" and "Electric Telegraph" show a small decrease of expenditure, which, in the case of the Post Office, chiefly arises from the development of the Railway system.

There is a reduction of £50,458 on "Allowances and Assignments under Treaties and Engagements," and an increase of £20,481 on "Allowances to District and Village Officers" compared with the Budget Estimate of 1863-64. These payments are made under positive engagements or fixed rules.

On "Miscellaneous," and "Contingencies, special and temporary," taken together, there is a decrease of £10,569 compared with the Budget Estimate of 1863-64.

The actual expenditure on the Army in 1862-63 was £12,764 325. The Budget Estimate for 1863-64 was £12,614,972 The Budget Estimate for 1864-65 is £12,653,189.

Under this aggregate important increases and decreases are included.

The new scales of Staff Salaries and Regimental Pay cause an additional annual charge of £90,000.

Increased pay to Native Officers and improved rates of Good Conduct Pay to Privates of the Native Army, £90,400.

Transfer of the two remaining Military Police Corps from the Police to the Military Establishment, £27,400.

Two years arrears of compensation for Extra Clothing recently granted to the European Troops, £60,000.

Additional compensation for dearness of provisions to the Native Troops in the Madras and Bombay Presidencies, £45,000.

Increased expenditure in the Bengal Ordnance and in the Madras and Bombay Commissariat, caused, partly by the necessity of bringing up reduced stocks, and partly by the present enhanced prices, £110,000.

On the other hand, £50,000 has been saved by reduced stock, and diminished price of beer; and £60,000 by the decrease and better regulation of the Pension List. After deducting the cost of gratuities and extra pensions to the Madras Native Artillery, to four Regiments of Madras Native Infantry, and to the East Indian Regiments about to be disbanded, there will be a reduced expenditure of £35,000 in 1864-65, and a prospective reduction of upwards of £60,000. A transfer has been made to the Civil Departments of the charge for the pay of Officers employed by them, amounting to £63,700.

It will be seen from what I have said that, while, on the one hand, reductions of permanent charge have been made: on the other a considerable additional outlay has been authorized for improvements which will promote the fidelity and efficiency of the Native and the comfort of the European Army. But for the heavy additional charge arising from this, and from the increase of prices, especially in the Madras and Bombay Presidencies, there would have been a reduction in the Military expenditure. Order has been re-established in the administration of the Army after the great convulsion through which it passed, and all that relates to the accounting for, and auditing of the expenditure, is worked up closer than before. At the same time, the tendency to increased expenditure, arising from enhanced prices, and the demand for improvement of various kinds continues, and will be productive of embarrassing results if it is not met by corresponding measures of economy. The entire estimated cost of the Indian Army for the year, including the payments to be made at home, is £14,856,201.

The incidental receipts of each Department are credited in the Balance sheet on the opposite side from the expenditure. It will be seen that the sum expected to be received in connection with the Army in 1864-65 is £661,300; so that the net charge for the Army in India is £11,991,889.

"Marine Charges" are £231,324 more than the Budget Estimate for 1863-64, which was taken on the supposition that the marine expenditure would be much diminished by the abolition of the Indian Navy. Subsidies to Steam-boat Companies amounting to £46,200 per annum, which had previously been divided among several Departments, will, for the future, be entirely charged to this head. "Marine Charges" are still in course of reduction as the arrangements for the Royal Navy performing the same duties in the Eastern Seas as in other parts of the world are carried into effect.

The grant for Works of Public Improvement for the current year was £2,380,000, with a Reserve Fund of 10 per cent, or £238,000 for any works which it might afterwards be determined to commence, and which could not be provided for out of the proportion of the £2,380,000 allotted to the several Local Governments and Administrations. The additional sum actually granted exceeded the Reserve Fund, but the expenditure will fall a good deal short of the grants.

It has been determined to appropriate a consolidated sum for Works of Public Improvement next year, equal to the grant of this year, with the addition of the Reserve Fund, or £2,618,000 in all; and to allot it among the different Governments and Administrations in about the same proportions as the original grant of this year. The sum for Civil Buildings and ordinary Military Works will be the same as last year, *i.e.* £570,000 for the former and £650,000 for the latter.

The proportion of the three preceding grants assigned to the Bombay Presidency is £620,000. This is reported by the Governor in Council to be insufficient. The development of that part of India and the harbour and fortification works in progress undoubtedly require a large expenditure; but the works carried on at the same time ought to be kept within such limits as will not violently disturb the labour market. The price of all materials and labour has greatly increased, that 60 lakhs of Rupees will not now do more than that which 30 or 40 lakhs would have effected three years ago."* From this it may be inferred what would be the consequence of a largely increased expenditure. All things considered the Governor General in Council has determined to increase the assignment for Public Works at Bombay by a special grant of £200,000. This will be irrespective of £204,330 estimated to be required in 1864-65 for Public Buildings at Bombay, balance by a sum of £250,000 expected to be realized by the sale of lands on the Esplanade.

The sum appropriated this year for building new Barracks for the European Troops and for other special Military works is the same as last year, or £300,000. This will be divided among the Local Governments, including Bombay, according to their respective requirements.

The sum taken in the Budget Estimate for 1863-64 for Railway supervision and cost of land was £182,500. This year it will amount to £309,500.

The loss by Railway exchange in 1863-64 was estimated at £294,600. In 1864-65 it will be £256,900.

The one per cent appropriated from the Income Tax in aid of Local Works was at first roughly estimated at £380,000 a year. The continuance of this rate of advance would exceed the proportion of the actual proceeds applicable by law to the object; and, as the Act will expire soon after the termination of 1864-65, the appropriation for that year has been limited to £250,000, subject to a settlement of account after the tax shall have been fully realized.

While, therefore, the aggregate grant for 1863-64 was £4,95,100, the grant for 1864-65 is £5,338,730, besides about £35,000 appropriated in the Revised Estimates for grants-in-aid of building schools and £4,185,420 which will be advanced for the works of Railway and Irrigation Companies, or £9,579,150 in all. All this is in addition to a further large sum which will be expended upon Works of Public Improvement from Local Funds. The details of the grant will be seen in one view in the Statement in the Appendix page ii.

Under "Salaries and Expenses of Public Departments," the Budget and Regular Estimate of 1863-64, and the Budget Estimates for 1864-65, are much the same. This arises from the care which is taken to reduce unnecessary Offices, while others, suited to the wants of the time are established.

Under "Law and Justice" there is an increase of £106,225 compared with the Budget, and of £175,611 compared with the Regular Estimate of 1863-64. This is caused by the appointment of additional Judges, and by the grant of increased salaries to the inferior Judges with a view to secure a more complete administration of justice.

Under "Police" there is a reduction of £62,754 compared with the Budget and of £51,760 compared with the Regular Estimate of 1863-64. The beneficial effect of the revision of the Police expenditure which has been for some time in progress and of collecting under this head the charges for Treasury, jail, and Police Guards which used to be scattered through the different departmental estimates, is very apparent. The Bombay Government has ordered the disbandonment of the Guzerat Horse, the cost of which, amounting to £165,601 per annum, was included in the Police Estimate of that Presidency.

The grant for "Education, Science, and Art" has been increased in reference to the wish of the Local Governments and Administrations, the aggregate grant for 1863-64 having been £461,600, and that for 1864-65 being £561,175. This is in addition to large appropriations from Local Funds, and to School Fees, which last have been placed on an equal footing with local landowners' cesses. The progress which has already arrived for extending education, from the upper and middle classes, to the body of the people;† and the impresssion is gaining ground that the last English improvement of the grant-in-aid system—the plan of paying by results—is even more applicable to India than to England. It furnishes a simple, elastic, intelligible rule, which is capable of easy adaptation to every circumstance, whether the difference be between the scholars in normal, and those in ordinary schools; between boys or girls; or between children in advanced or backward parts of the country. Care should be taken that the funds applicable to education are not bestowed upon institutions which are already self-supporting.

There is an increase, compared with the Budget Estimate of 1863-64 of £13,409 for "Political Agencies and other foreign services," and a larger one, amounting to £71,597, under "Superannuation and Retired Allowances and gratuities for charitable and other purposes." This last arises from the transfer of the Marine pensions to this head.

"Miscellaneous" and "Civil Contingencies," taken together, are less than the Budget Estimate of 1863-64 by £7,997.

Under "Interest" there is a reduction of £137,951 compared with the Actuals of 1862-63, and of £129,479 compared with Budget Estimate of 1863-64. This is caused by the repayment of the the sum lent by the Rajah of Cashmere during the mutiny; the cancelment of the Government Securities belonging to the Rebel Madhu Sing; and the purchase of Government Securities from the proceeds of the sale of Waste Lands and of lands belonging to Rebels. The average sum annually disbursed for the payment of interest has also been more accurately ascertained.

The net expenditure in England, amounting to £4,929,924, is £13,504 less than the actual expenditure of 1862-63; £41,376 less than the Budget Estimate of 1863-64; and £105,258 less than the Regular Estimate of 1863-64. This favourable result is chiefly due to an extensive payment of debt.

"Guaranteed interest on Railway Capital less Net Traffic Receipts" is £1,622,916 in 1864-65 against £1,617,825 in 1863-64, or £5,091 more. The guaranteed interest payable in England has increased from £245,825 to £2,700,000 a set off has been obtained by the increase in the Net Traffic Receipts in India from £828,000 to £1,077,084.

The total estimated expenditure for 1864-65 is £45,340,582 which shows the following increase:—

Compared with the actual expenditure of 1862-63..... £2,624,175
" with the Budget Estimate of 1863-64 850,157
" with the Regular Estimate of 1863-64 618,611

I will now make such remarks as appear to be called for upon the Estimate of the Revenue for 1864-65.

I observed that in "Land Revenue" the increase in the current year had been general throughout India, amounting to £5,572,100 compared with the Budget Estimate, and £710,853 compared with the actual receipts of 1862-63. I estimate the Land Revenue for 1864-65 at £20,265,000. This is £16,000 less than is expected to be realized according to the Regular Estimate in the current year. Considering the steady increase of the Land Revenue for several years, and the stimulus which the prevailing high prices give to the extension of cultivation, this is a very moderate Estimate. The Land Revenue is justifying its old reputation as the staple of our financial system. Only one-third of the cultivable area of India is cultivated

Last year I announced that the Government had finally withdrawn from the manufacture of Salt in Bengal. The great increase in the export trade of India has caused extremely low rates of freight from England, and this has resulted in cargoes of Cheshsire Salt being delivered at Calcutta at unprecedentedly low prices. In pursuance of the plan which has been so successful at Madras, a siding is to be made from the Calcutta terminus of the East Indian Railway into the Salt Depot at Sulkea, so that the Salt may be laden at once upon the trucks for transmission into the interior.

Owing to the low prevailing market price, the sales from the Government stock of Salt, in the current year, actual and estimated, are only 12,34,678 maunds compared with 19,13,978 in 1862-63. The remaining stock belonging to the Government is estimated to amount, at the close of the present financial year, to 67,88,622 maunds or 249,378 tons. The necessity of disposing of this large stock of Salt, both in the interests of the trade and of the Government, has been generally admitted; and, in order, that Merchants, knowing, beforehand, when the Government sales are to take place, and to what extent on each occasion, may make their arrangements accordingly, it has been publicly notified that fifteen lakhs of maunds, or 55,102 tons, are after a full year's notice, to be sold to the highest bidder in 1865, in such proportions and at such times as may be most convenient to the trade, and the remainder in the following years at the rate of 20 lakhs of maunds, or 73,469 tons, in each year.

I also said that the foundation of a sound financial system, on the English model had been laid broad and deep by my predecessor, and that what remained was to extend the application of these principles through the whole field of Income and Expenditure, so as to remould the entire system into one consistent whole. This work has since been in progress in different quarters.

The Military Finance Department has been consolidated with the Military Secretary's Office as its Account Branch. The Public Works System of Account and Audit has been fully enquired into, and every practicable improvement will be made. The English plan of Office organisation, which combines annual increase of pay within each class with promotion by merit from class to class, and proper securities for the admission only of qualified candidates, has been introduced into the Financial, Military, and Public Works Departments. The Police Establishment of the N. W. Provinces and the N. W. Frontier Preventive Line have been investigated by Colonel Bruce, who is now engaged on an inquiry into the Bengal Police; and the subordinate Civil Establishments of the Bombay Presidency have been ordered to be revised, by the ablest Officers who can be selected for the purpose, with immediate reference to two principles—

1st. To ascertain by a careful scrutiny, how far the work itself is capable of being simplified and curtailed, by omitting duplicate and unnecessary processes, consolidating official forms, and, generally, by expediting and abbreviating the transaction of business; and

2nd. To ascertain what is the smallest number of persons by whom the work can be properly done after it has been so revised; what rates of pay are necessary to secure the services of competent persons; and what arrangements should be made in order that the public may have the benefit of a selection of the best candidates for employment.

Steps have been taken to give effect to the recommendations contained in the valuable Report of the Commission of Inquiry into the Commissariat, and a Committee has been appointed to investigate and report upon the entire Subordinate Establishment, European and Native, of the Commissariat, and to propose such measures for its reorganization as may appear to them best adapted to promote the efficient and economical administration of the Department.

The East Indian Railway, in the economical management of which the financial interests of the Government are as much concerned as in that of any Public Establishment, has been carefully investigated, in all that relates to its system of account and Audit, by Mr. G. N. Taylor, who was afterwards deputed to conduct a similar inquiry into the Great Indian Peninsula, and Bombay and Baroda Railways. Mr. Taylor's recommendations have been cordially accepted by the Directors and Officers of the East Indian Railway, and great practical improvements have been made.

The most important work of all, is the revision of the general system of Account and Audit. The existing system was established by the East India Company on the good, old, mercantile double-entry principle, but it has since been overlaid and confused by a variety of obsolete entries, irrecoverable Balances, and, above all, by a vast number of complicated and unnecessary inter-presidential and inter-departmental advances and re-payments. In the course of the past year, the main principles, whereby regularity and exactness have been established in the accounts of Her Majesty's Government, have been introduced into the Indian Accounts; such as the rule that the Estimates shall be taken for expenditure coming in course of payment within the year, and that every thing shall be debited or credited to the accounts of the year in which the amount is received or paid; that the gross receipts shall be credited to Revenue and the gross expenditure shall be debited to Charge; that expenditure shall be provided for, *as a final charge*, in the Estimates of the Department responsible for the general head of Service, and so forth. The good effect of this has already appeared in the increased uniformity and correctness with which the Estimates now submitted have been prepared. The two Financial Officers who were deputed to India by Her Majesty's Government, are now making a searching investigation into all the details of the system of Account and Audit, and it may be hoped that on the receipt of their Report, the last finish will be put to the reform of our financial machinery which has now been for several years in progress.

I have alluded to the commercial crisis through which the country has passed only so far as the finances have been affected by it. The Government Note Currency has stood the trial in a very satisfactory manner. So completely is its identity in value with silver established in people's mind, that, even at the time of the greatest scarcity of coin at Bombay, Rupees continued to be sent to the Currency Department to be exchanged for Notes. The general stock of specie has been economised by the investment, in Government Securities, of £3,000,000 of deposits on a Note circulation of £5,350,000. Arrangements are in progress for the formation of three new Currency Circles, one for the North West Provinces and Oudh, another for the Punjab, and the third for the Central Provinces. The introduction of a gold currency has been recommended by the Chambers of Commerce of Calcutta and Bombay, and the subject will occupy the serious attention of this Government in communication with the Secretary of State. The difficulties are great, but there can be no doubt of the advantages of the measure if it can be satisfactorily effected. It would bind together England, Australia, and India in a triangular trade of a highly beneficial kind. The manufactured goods exported from England to Australia, would be paid for by Sovereigns sent to India to be drawn against from England; and the convulsive efforts by which gold is periodically abstracted from the Bank of England, to sweep the Continent of silver for transmission to India, would be sensibly mitigated. The depreciation of gold would be arrested by bringing to bear upon it the power which India has of absorbing the precious metals; and besides the advantage of a convenient currency suited to the increasing wealth of this country, the chronic embarrassment of the Indian trade arising from the great excess of the exports over the imports, would, as far as possible, be diminished by the firm establishment of an article of import of which there is an unlimited supply, and for which there would be an unlimited demand.

APPENDICES.

Grants for Public Works.

	1863-64	1864-65
	£	£
Works of Public Improvement ...	2,618,000	2,618,000
Additional Grant to Bombay ...		200,000
Grant for Public Buildings at Bombay ...		204,330
Two per cent. appropriated from the Income Tax ...	380,000	250,000
Civil Buildings ...	570,000	570,000
Ordinary Military Works ...	650,000	650,000
Extraordinary Military Works ...	300,000	300,000
Railway supervision and cost of Land ...	182,500	300,500
Loss by Railway Exchange ...	294,600	256,900
	4,995,100	5,358,730

Exports of Merchandise from British India in 1840-41, 1841-42 and 1842-43; and in the two subsequent corresponding decennial periods.

	Equal to an average of	
1840-41.....	£13,455,584	
1841-42.....	13,825,217	
1842-43.....	13,531,824	£13,610,842
Total	£40,822,625	
1850-51.....	£18,164,149	
1851-52.....	19,879,253	
1852-53.....	20,464,633	£19,502,645
Total	£58,508,035	
1860-61.....	£32,977,173	
1861-62.....	33,585,128	
1862-63.....	47,680,451	£38,750,577
Total	£116,251,732	

Raw Cotton exported from Calcutta, Madras and Bombay, in eleven months, from the beginning of May to the end of March in 1862-63 *and* 1863-64.

	1862-63.		1863-64.	
	Quantity.	Value.	Quantity.	Value.
	Cwt.	£	Cwt.	£
Calcutta.	363,854	1,399,110	401,663	2,152,128
Madras.	506,785	2,143,490	597,995	4,102,000
Bombay.	3,010,563	13,256,807	3,325,463	25,177,690
Total ...	3,881,202	16,799,317	4,325,121	31,432,818

Note.—The Return from Madras for March 1864 does not include the exports from the out-ports.

Prices of grain in the Bombay Presidency from 1823 *to* 1863.

The following table for the District of Ahmednuggur is given as a fair average of the prices of grain in the Bombay Presidency since 1863.

AHMEDNUGGUR.	Prices during the preceding year.		1850.	1851.	1852.	1853.	1854.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	Average for 14 years 1850-63.
	Max. cost	Min. cost	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	Tolas per Rupee.	
Rice ...	912	810	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080
Wheat ...	1,079	1,019	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160
Bajree ...	1,161	1,036	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250
Jowaree ...	1,728	1,554	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240
Doll, Tour ...	3,161	3,036	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400
Doll, Masoo...	3,888	3,805	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760
Moong ...	4,320	4,218	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400
Names of Articles.																	

R. H. SHOWELL,
Secy. to the Commission for Inquiry into Prices, &c.
Khundallah, the 25th Nov. 1863.

Mr. Hart, the Revenue Commissioner, reports the prices of grain in the markets of the Cotton District of Dharwar on the 1st of December last to have been as undermeath, and he remarks of them that they "must render it impossible for Sepoys and other persons who have to subsist on low money salaries, even with the addition of the established compensation given in consideration of the high price of grain, to provide sufficient food, to say nothing of clothing, for themselves and their families."

Names of Grain.	Number of Tolas' (or Rupees' Weight) sold for One Rupee.
Bajree	568
Jowaree	595
Rice, 1st sort	286
Rice, 2nd sort	525
Wheat	542
Moong	580
Gram	536
Toor Doll	474
Oorced	679
Mussoor Doll	578
Coultee	740

Extract from a letter from L. R. Ashburner, Esq., Collector of Khandeish, to B. H. Ellis, Esq., Revenue Commissioner N.D.,—Dated 18th September 1863.

The wages of unskilled labour twenty years ago were two annas per diem, or Rs. 3-12-0 per mensem. Agricultural labour, in districts at a distance from large towns and stations, was usually paid in grain, and perhaps a turban or a pair of dhoties at the Dewali. The services of an unskilled field labourer could then have been obtained for about Rs. 24 per annum. These prices continued till about twelve years ago, when the operations of the Railway Companies began to affect the labour market. From that time the wages of labour have steadily increased, and unskilled labourers now receive from 5 to 7 annas per diem, or from Rs. 7-2-0 to 13-2-0 per month. There are many causes in operation to have produced this change. The construction of Railways and other Public Works created a demand, for labours and withdrew a large body of labourers from the production of the necessaries of life. It at the same time threw a large amount of wealth into the hands of the lower orders, who had not yet acquired a taste for the luxuries or secondary wants of life; they spent all their money in food, and what are usually considered the necessaries of life; the prices of these articles began to rise, and then came the American war, which raised the price of cotton and linseed. The cultivation of grain was abandoned for the more profitable crops, and the prices of food rose still higher.

Extract from a Report from the Commissioner of Police at Bombay, quoted in a letter, from the Government of Bombay to the Government of India, dated the 30th January 1864.

"The common labourer of Bombay, and a Callassie of ordinary ability in the Harbour, in whom intelligence is not generally deemed to be a desideratum, is able, I beg to state, to earn daily the former from 6 to 7 annas a day, or more than Rupees 11 per mensem, and the latter 8 annas a day, or Rupees 15 per mensem."

General Abstract Statement of the Revenues and Charges of India, for four years from 1861-62 *to* 1864-65.

Cash Balances in India.	Actuals, 1860-61.	Actuals, 1861-62.	Budget Estimate, 1862-63.	Regular Estimate, 1862-63.	Budget Estimate, 1863-64.	Average of four years.
	£	£	£	£	£	£
May ...	17,175,359	15,030,024	12,840,000	12,402,707	11,712,148	
June ...	17,197,899	16,380,046	13,030,626	18,461,401	17,092,662	
July ...	16,202,491	16,291,214	13,431,935	16,746,715	17,010,267	
August ...	14,880,027	15,628,186	14,222,207	16,838,980	17,240,462	
September ...	12,875,150	14,207,702	15,049,867	15,204,456	16,015,970	
October ...	12,906,038	15,045,554	15,049,867	16,838,980	15,508,180	
November ...	12,932,587	17,071,811	18,333,694	19,746,715	18,414,335	
December ...	12,670,274	18,615,408	19,049,867	19,746,715	18,414,335	
January ...	12,807,994	18,225,524	19,049,867	19,049,867	18,155,845	
February ...	13,945,926	17,584,566	18,504,193	18,504,193	16,344,872	
March ...	14,298,018	17,767,078	17,874,381	17,874,381	16,049,660	
Average of the 12 months.	14,144,240	16,451,621	16,222,423			16,103,907
Average of the 10 months.	.....	.....	.....		15,876,003	
Average of the 46 months.	.....	.....	.....		.....	

Revenue and Receipts.	Actuals, 1861-62.	Budget Estimate, 1862-63.	Regular Estimate, 1862-63.	Budget Estimate, 1863-64.	Average of four years.
	£19,084,076	£19,570,147	£19,766,000	£20,265,000	44,733,800
Land ...	2,031,217	2,031,217	2,031,217	2,031,217	
Forest ...	1,786,147	1,931,980	2,030,000	2,030,000	
Abkaree ...	2,054,096	1,982,212	1,982,212	1,982,212	
Assessed Taxes...	2,976,130	2,464,306	2,939,000	2,911,000	
Customs ...	5,357,599	5,344,150	5,402,400	5,278,500	
Salt ...	4,563,081	4,893,217	4,893,217	5,142,510	
Opium ...	8,375,000	8,855,476	8,000,000	8,200,000	
Stamps ...	1,893,717	1,891,280	1,920,000	1,744,270	
Mint ...	902,136	1,482,212	1,300,200	1,732,200	
Post Office ...	73,432	75,625	85,000	85,000	
Electric Telegraph ...	511,613	494,842	780,200	787,400	
Law and Justice and Police...	1,135,723	880,046	350,000	350,000	
Marine ...	388,358	413,553	990,000	849,300	
Public Works ...	1,257,552	1,235,765	744,000	744,000	
Tribute from Contributions ...	408,500	408,500	412,000	412,000	
Miscellaneous Civil ...	1,892,217	1,892,217	1,892,217	1,892,217	
Military ...	850,219	852,300	852,300	852,300	
Interest ...	34,318	90,000	90,000	90,000	
	40,339,472	41,250,000	41,250,000	41,250,000	
Deficit ...	50,628	.....	.....	.....	
	43,890,100	45,140,147	45,140,147	45,140,147	45,140,147

Expenditure.	Actuals, 1861-62.	Actuals, 1862-63.	Budget Estimate, 1863-64.	Regular Estimate, 1863-64.	Budget Estimate 1864-65.
	£	£	£	£	£
Allowances Refunds, and Drawbacks ...	311,538	345,066	267,609	315,380	287,610
Land Revenue, Forest and Abkaree ...	2,630,189	2,976,970	2,365,983	2,349,900	2,611,350
Assessed Taxes.....	121,012	72,676	51,890	45,200	46,513
Customs ...	243,517	178,795	250,770	175,300	174,733
Salt ...	616,931	591,411	389,125	336,990	330,797
Opium ...	1,149,465	1,856,578	2,000,000	2,199,100	2,754,161
Stamps ...	68,268	98,697	96,950	99,500	98,861
Mint ...	166,688	189,723	146,200	182,800	276,145
Post Office ...	481,328	481,196	500,000	515,400	494,495
Electric Telegraph ...	358,923	352,689	341,200	335,100	335,978
Allowances and Assignments under Treaties and Engagements ...	1,640,466	1,735,663	1,754,590	1,714,900	1,764,132
Allowances to District and Village Officers ...	590,682	568,046	548,20	577,200	588,681
Miscellaneous ...	20,742	26,381	49,103	43,700	45,216
Contingencies, special and temporary ...	...	9,783	7,900	11,000	1,218
Army ...	13,681,909	12,761,325	12,614,972	12,765,281	12,653,189
Marine charges ...	686,192	744,590	306,856	551,200	538,780
Public Works, including 1 per cent.	2,163,163	2,111,269	2,421,204	2,419,300	2,358,549
Income Tax Fund and Loss by Exchange on Railway	...	...	...	...	...
Transaction Salaries and Expenses of Public Department	1,166,749	1,091,036	1,185,587	1,172,300	1,187,265
Law and Justice ...	1,951,717	2,071,146	2,248,686	2,178,700	2,354,311
Police ...	2,163,163	2,111,269	2,421,204	2,419,300	2,358,549
Education, Science, and Art ...	342,593	493,361	461,600	502,300	561,175
Political Agencies and other foreign services...	210,676	241,515	213,398	188,800	226,807
Superannuation and Retired Allowances and Gratuities for charitable and other purposes.	703,297	740,894	725,167	741,590	795,764
Miscellaneous ...	209,703	265,165	254,422	278,500	279,280
Civil Contingencies ...	294,782	103,165	74,000	141,200	41,200
Interest ...	3,134,887	3,352,680	3,343,208	3,345,000	3,213,729
Expenditure in India.....	37,215,756	36,800,895	37 525,300	38,140,456	38,787,742
Net Expenditure in England ...	5,209,251	4,943,428	5,347,300	5,035,182	4,929,921
Guaranteed Interest on Railway	...	...	...	...	...
Capital less Net Traffic Receipts ...	1,425,980	1,572,174	1,617,825	1,516,333	1,022,916
Total Expenditure ...	...	43,316,497	44,490,425	44,721,971	45,240,582
Surplus including Railways. ...	...	1,887,345	680,775	31,529	833,288
£ ...	43,889,101	45,143,757	44,921,200	44,753,500	46,163,870

Estimate of Cash Balances in the Indian Treasuries on the 30th April 1865.

RECEIPTS IN INDIA IN 1864-65.

	£
Revenues ...	46,163,870
Debt (Receipts on account of) ...	11,790,648
Recoveries in India of Payments in England.	
Funds, Family Remittances, &c. ...	1,232,500
Net Railway Earnings ...	1,077,084
Estimated Cash Balance on the 30th April 1864 ...	14,533,834
Total...	£74,797,931

DISBURSEMENTS IN INDIA IN 1864-65.

Expenditure in India ...	£38,787,742	
Deduct items included in above—		
Stores from England ...	554,801	
Dividends on India Transfer Loan property ...	77,000	
Miscellaneous ...	33,480	
	665,281	
		38,122,461
Debt (Payments on account of) ...		10,945,785
Payments in India on account of England.		
Railways ...	3,902,525	
Irrigation and Canal Company ...	282,895	
Other Payments...	138,621	
		4,324,041
Remittances to England on account of Payments for India.		
Guaranteed Railway Interest...	2,700,000	
Other Payments...	4,635,947	
		7,335,947
Unadjusted amounts between Presidency and Presidency ...		250,000
Estimated Cash Balance on 30th April 1865.		16,819,697
		£ 74,797,931

E. H. LUSHINGTON.
Secretary to the Government of India.
Fort William, Financial Dept., the 7th April 1864.

Home Charges in 1864-65.

DEBT.

	£	£
Dividends to Proprietors of East India Stock ...	629,970	
Interest on Loans contracted in England ...	1,242,317	
Total Dividends and Interest ...		1,872,287

CIVIL.

Charges General, Home Establishments, &c. ...	176,000	
Amount Payable under the Postal arrangements ...	52,000	
Red Sea and India Telegraph— Charge to India ...	18,000	
Persian Gulf Telegraph—Cable...	7,000	
Mission to the Court of Persia—Charge to India ...	12,000	
Her Majesty's Establishments in China—Charge to India ...	15,000	
Miscellaneous, including India Office, site and building...	246,825	
Pensions and Retired Allowances, viz.:—Civil Pensions, including late St. Helena Establishment.	242,000	
Annuities of the Madras Civil Fund of 1818 ...	4,800	
Furlough and Absentee Allowances ...	84,000	
Total Civil Charges ...		857,625

MILITARY.

Effective Charges.

Imperial Government for Troops serving in India...	729,900	
Ditto on account of cost of education of Officers and Cadets...	9,412	
Passage of Troops...	99,900	
Passage and Outfit of Officers...	39,200	
Furlough Allowances...	175,000	
Total Effective Charges...	1,053,412	
Non-Effective Charges.		
Imperial Government for Troops serving in India...	255,600	
Retired Pay, including Colonels' Allowances ...	789,000	
Pensions, Lord Clive's Fund ...	114,000	
Total Non-Effective Charges...	1,149,600	
Total Military Charges...		2,203,012

MARINE.

Pensions and Retired allowances. Indian Navy and Bengal Pilot Service...	45,000	
Furlough Absentee Allowances ...	2,000	
Total Marine Charges ...	47,000	
Total Charges in England ...	4,979,924	
Deduct— Miscellaneous Home Receipts...	50,000	
Net Expenditure in England. —*Hurkaru, April 7.*	£4,929,924	

MILITARY.

ARRIVALS.—APRIL 15TH.

Stevenson, Captain, Royal Artillery, on privilege leave, from Mahableshwar.
Annesley, Major, Staff Corps, on duty, from Bhewndy.
Connell, Quarter Master, H. M.'s 4th Foot, to join, from England.

DEPARTURES.—APRIL 15TH.

Annesley, Major, Staff Corps on duty, to Panwell.
Hancock, Lieutenant, 106th Regiment, on sick certificate, to England.
Stevenson, Captain, Royal Artillery, on leave, to Baroda.
Turnbull, Assistant Surgeon P. S., Superintendent of Vaccination, to join, to Malligaum.
Heyland, Brigadier General, Staff, on leave, to Ahmednuggur.
Alston, Lieutenant G. P., Royal Artillery, on leave, to Ceylon.
Macqroid, Captain R. K., Hyderabad Contingent, on leave, to Neilgherries.
Grey, Lieutenant W., Royal Artillery, on leave, to Aurungabad.
Bell, Lieutenant W. J., Hyderabad Irregular Cavalry, on leave, to Aurungabad.

GENERAL ORDERS.

BY HIS EXCELLENCY THE COMMANDER-IN-CHIEF.

Adjt. Genl.'s Office, Poona, 14th April.

At the request of Brigadier General Tapp, C.B., the undermentioned Officers are placed on general duty, Bombay Garrison, as a temporary measure:—

Lieutenant R. P. Mainwaring, 20th Regiment N. I.
Lieutenant F. F. Comyn, General List.
Lieutenant W. R. Trevelyan, General List.
Lieutenant F. S. Ebden, General List, is appointed doing duty Officer 14th Regiment N. I., and directed to join.

The following transfers and appointments are ordered:—

2nd Regiment Light Cavalry.—Captain C. A. Moore, to officiate as 2nd Squadron Officer, vice Captain H. P. Sykes, proceeding on medical certificate to Europe.

3rd Regiment Light Cavalry.

Captain W. R. Alexander, Staff Corps, to officiate as Second Squadron Officer during such time as Captain Farquharson may be otherwise employed or until further orders.

Captain W. H. F. Sykes, Second Squadron Officer Southern Maharatta Horse, and Lieutenant J. G. Watts, Second Squadron Officer Poona Horse, are permitted at their own request to exchange appointments.

Southern Maharatta Horse.

Lieutenant G. Grant, officiating third Squadron Officer, is confirmed in that appointment, vice Malcolmson, who vacates on the expiration of 20 months leave on medical certificate.

Lieutenant J. F. Willoughby is confirmed in the appointment of doing duty Officer, vice Grant.

The following temporary appointments are confirmed:—

Southern Maharatta Horse.

Lieutenant J. G. Watts to continue to perform the duties of Adjutant from 10th March to 4th April 1864.

Lieutenant J. F. Willoughby to act as Adjutant from 5th April 1864, until the arrival of Lieutenant R. G. Mayne.

The leave granted to Lieutenant E. H. Ashe, 8th Regiment N. I., by G. O. C. No. 142 of the 20th February 1864, is to be considered as privilege leave.

NAVAL.

SQUADRON ORDERS.

Superintendent's Office, Bombay Marine, 15th April.

Mr. J. Watson 2nd class Engineer, is directed to join the Floating Batteries as supernumerary.

SHIPPING.

ARRIVALS.

Apr.	Ships.	Commanders.	From
15	Cospatrick ...	Ellmslie ...	London Nov. 26.
	Phlox (s) ...	Moylan ...	Surat April 14.
	Advance ...	Wyles ...	Liverpool Nov. 29.
	Alasgar...	Patterson ...	Liverpool Nov. 16.
	Fleur de Lis...	Taylor...	Liverpool Nov. 15.
	Sea King ...		Liverpool Dec. 13.
	Her Majesty ...	Seymour...	China, March 8.

DEPARTURES.

Apr.	Ships.	Commanders.	To
15	Telegraph (s) ...	Winckler ...	Surat.
	Arabia (s) ...	Hamlin ...	Malabar Coast.
	Euxine ...	Henderson ...	Liverpool.
	Severn (s) ...	Montrose ...	Trincomolie.

PASSENGERS ARRIVED.

Per British Ship *Gloucestershire*, from London.—Quarter Master Connell, H. M.'s 4th Foot.

Per British Ship *Cospatrick*, from London.—Mrs. Elmslie, child, and servant; Captain Gardner; Mr. and Mrs. Jernent; Mr. and Mrs. Chambers and child; and Major Biswick.

Per Steamer *Phlox*, from Surat.—Mr. and Mrs. Strick; and seventy-one natives.

INTELLIGENCE.

Per British Ship *Cospatrick*, from London.—On April 12th spoke the ship *Henry Moore*, from Bombay, and the steam ship *Sturdy*, the latter vessel out 216 days.

The following vessels obtained their port clearances yesterday:—

Brig *Ceylon*, S. S. Questa, bound to Mauritius and Zanzibar.
Ship *Havering*, J. L. Parker, bound to London.
Ship *Tropique*, P. Barbe, bound to Marseilles.
Ship *Eagle*, J. Cuthbert, bound to Liverpool.

The Steamer *Phlox*, for Surat, began to load yesterday.

FREIGHTS.

Liverpool ...	Cotton £2 12s. 6d. to £3s. 0s. per ton. Seeds ...£1 10s. 0d. to £1 15s. 0d. ,,	
London ...	Cotton ...£2 17s. 6d. to £3 0s. 0d. ,, Seeds ...£2 10s. 0d. to £2 15s. 0d. ,,	
To China ...		
To Clyde ...		No offers.
To Hull ...		
To Calcutta and back ...		Rs. 17 to 18

DAILY EXPORTS.

Bombay, Friday, 15th April, 1864.

Hongkong.

Steamer *United Service.*—163 bundles sharkfins 51 cwt., 179 bundles, fleshmaws 24½ cwt., Samjeebhoy Visram.

Marseilles.

Tropique.—100 bags teelseeds 125 cwt., Pasmore & Co.

London.

Octavia.—5 cases blackwood furniture; 2 packages wearing apparel, Pardwell Carsons & Co; 15 cases sundries, Albert Vinay.

COMMERCIAL.

BOMBAY DAILY BILL, SHARE, AND STOCK LIST EXCHANGE

On what Place.	Terms.	Rates.
London Banks	6 months' sight ...	2s. 1 11/16d.
Do. Credits	Do. do. ...	2s. 1 13/16d.
Do. Documents. ...	Do. do. ...	2s. 2d.
Calcutta	At sight	99½ to 99¾
Madras	30 days' sight	99¼
China	60 Do. do.	225

SHARES.

Names.	Paid up	Last Half. yearly Dividend	Rates.
BANKS.	Rs.		
Agra Bank.....	500	5 pr. ct.	160 pr. ct. pm.
Bombay Bank	1,000	8 do.	185 pr. ct. pm.
Bank of India	150	.....	17 pr. ct. pm.
Broker's Banking Company	20	.....	18 pr. ct.pm.
Central Bank ...	250	6 do.	66 pr. ct. pm.
Commercial Bank...	500	6 do.	123 pr. ct. pm.
Chartered Bank of India, A. & China	200	5 do.	120 pr. ct. pm. [incldg. n. sh.
Chartered Mercantile Bank of India, London and China	250	10 do.	208 pr. ct. pm.
Joint Stock Bank...	120	.....	91 pr. ct. pm.
Oriental Bank Corporation ...	250	8 do.	155 pr. ct. pm.
Madras Bank.....	1,000	4½ do.	121 pr. ct. pm.
Royal Bank of India	175	.....	36 pr. ct. pm.
Comptoir d'Escompte de Paris..	200	4½ do.	75 pr. ct. pm. [nominal.
PRESS COS.			
Apollo Press Co. ...	11,000	1,800 per share.	Rs. 24,000 p.sh.
Colaba Press Co. ...	2,700	300 do.	Rs. 6,000 p.sh.
Fort Press Co.	3,667	575 do.	Rs. 13,300 p.sh.
Hydraulic Press Co.	4,000	350 do.	Rs. 3,300 pm.
Elphinstone Land & Press Company Limited ...			
One whole Share comprising			Rs. 44,000 pr. share.
1 A Share...	6,000	420	
1 B Share...	3,667	170	
4 C Shares...	6,000	.....	
2 Freire Press Co's Shares.....	1,500	.....	
Victoria ..... and Press Co.	4,000	150 do.	Rs. 27,000 pm.
Bombay Press Co....	1,200	.....	Rs. 1,500 pm.
Française Cowasjee Patent Press Co.	1,500	.....	Rs. 1,800 pm.
RAILWAY COS.			
G. I. P. Railway Co.			[nominal.
Consolidated Stock	218-3-0	pr. ct.	Rs. 8 pr. ct. pm.
Do. New £20 shares	130.14.6	2½ do.	Rs. 12 prm.
Bombay, Baroda & C. I. R. Co.	1,000	2½ do.	Rs. 6 pm. nml.
SPINNING & WEAVING COS.			
Bombay Spinning & Weaving Co.	5,000	500 per share.	Rs. 1,200 prem.
Great Eastern Spinning & Weaving Co.	1,100	.....	Rs. 300 prem.
Manockjee Petty's Spinning & Weaving Co.	850	.....	Rs. 100 prem.
Oriental Spinning & Weaving Co.....	2,500	140 Rs. p. share	Rs. 425 prem.
Royal Spinning and Weaving Co. ...	1,500	.....	Rs. 400prem.
Victoria Spinning Company	5,000	.....	Rs. 3,000 prem.
Coorla Spinning Co.	5,000	7½ per cent.	Rs. 1,500.
Bombay United Spinning & Weaving Company ...	1,000	10 do.	Rs. 1,200 prem.
MISCELLANEOUS.			
Colaba Land Co. ...	10,000	Rs. 12,000	Rs. 4,800
House and Land Investment Co.....	600	.....	Par.
Bombay Contract & Building Co.	150	.....	Rs. 90 pm.
Bombay Warehouse.	600	.....	Par.
Bombay Shipping Company	1,500	.....	Rs. 4,700 nol.
Iron Ship Co.	1,000	.....	Rs. 100 dis.
Oriental Ship Owning Association...	250	.....	Rs. 140 pm.
Prince of Wales Ship Company	1,000	.....	Par.
Western India Ship Company	1,000	.....	Par.
Bombay Coast and River Steam Navigation Co. ...	1,500	.....	Rs. 485 pm.
Treacher & Co. (Limited).....	250	.....	2 pr. ct. pm.
Goa Coffee Co.....	250	.....	200 p. ct. nom.

GOVERNMENT SECURITIES.

Four Per Cent. Transfer Loan...	...	98
,, ,, Loan 1835-36 ...	...	95¼
,, ,, Loan 1842-43 ...	...	
,, ,, Loan 1854-55 ...	...	
New Five per Cent. Loan	...	104¾ to 105
Five-and-a-Half Per Cent. Loan...	...	113½ to 113¾

PRICES OF BULLION, &C.

Sovereigns, each ...	Rs. 10-3-0
Bank of England Notes ...	,, 10
Spanish Dollars ...	,, 219
Dollars